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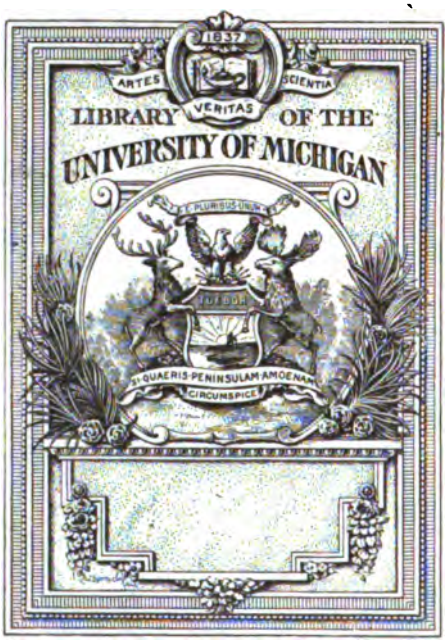
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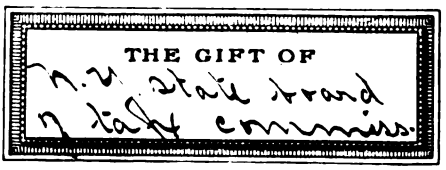
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ANNUAL REPORT

OF THE

STATE BOARD

OF

TAX COMMISSIONERS

OF THE

STATE OF NEW YORK

TRANSMITTED TO THE LEGISLATURE FEBRUARY 10, 1908

ALBANY
J. B. LYON COMPANY, STATE PRINTERS
1908

STATE OF NEW YORK

No. 37.

IN ASSEMBLY

February 10, 1908.

ANNUAL REPORT

OF THE

State Board of Tax Commissioners

OF THE

STATE OF NEW YORK.

ALBANY, *February* 10, 1908.

To Hon. James W. Wadsworth, Jr., Speaker of the Assembly:

SIR.— We have the honor herewith to transmit our annual report for the year 1907.

EGBURT E. WOODBURY,
FRANK E. PERLEY.
BENJAMIN E. HALL,

State Board of Tax Commissioners.

188735

REPORT.

OFFICE OF THE STATE BOARD OF TAX COMMISSIONERS,
ALBANY, N. Y., *February* 10, 1908.

To the Legislature of the State of New York:

The State Board of Tax Commissioners respectfully submits for the consideration of the Legislature the following report for the year 1907:

SPECIAL FRANCHISE TAXES.

A careful compilation shows that taxes remain unpaid upon a total of $1,483,233,788 of assessments made by this Board under the provisions of the Special Franchise Tax Law. Of this vast amount, the sum of $1,443,282,693 still stands upon the assessment rolls in New York city alone, while the taxes remain unpaid upon total assessments of $39,951,095 in other parts of the State.

Special franchise tax assessments have been made under the present law in this State for eight years. During those years the State Board of Tax Commissioners has made total assessments against corporations, firms or individuals amounting in the aggregate to $2,717,948,454. The records show that during the eight years since the law went into effect the corporations, firms and individuals against whom these assessments have been made have paid less than one-half of the taxes due upon the assessments so made. It is regarded by this Board as a conservative estimate that there is now due in taxes under this law approximately $22,250,000, of which about $21,650,000 is due in the city of New York alone.

The assessments which form this vast aggregate are in litigation either before the courts directly or before referees appointed by the courts. Total assessments of $1,115,518,067 are being litigated before referees. The assessments pending directly in the courts (i. e., not sent to referees) total $367,715,721.

To further illustrate the neglect which has been permitted in the collection of these taxes it is noted that of the special fran-

chise assessments made for 1900, the first year the law was in force, there still remains undisposed of the assessments against twenty-two corporations, firms or individuals, representing aggregate assessments of $19,962,911. Of the assessments made in 1901, the second year of the Special Franchise Tax Law, assessments aggregating $107,876,317 still are pending and the taxes due upon this amount remain unpaid. For the third and for the subsequent years of the Special Franchise Tax Law, the records show a steadily increasing number of assessments being contested in the courts, with the total of unpaid taxes due upon these assessments constantly increasing.

The members of this Board are deeply impressed with the necessity for the enactment of such changes in the law as are necessary to end the scandal which the above figures describe, and we respectfully call to the attention of the Legislature the recommendations upon this subject made in the annual report of this Board for the year 1906.

The Special Franchise assessments for the year 1907, as made by this Board, aggregated $555,308,797, an increase of $127,357,338 over 1906. These comprised 6,395 separate assessments against 1,830 corporations, firms and individuals, certified to 971 tax districts. Eigthy per cent. of these values are found in the city of New York.

MORTGAGE TAX EXAMINERS.

The State Board of Tax Commissioners is charged by statute with the duty of supervising the administration of the Mortgage Tax Law, and adequate facilities should be provided therefor.

During the year ending July 1, 1906, while the original mortgage tax act of 1905 was in force, 122,828 mortgages and mortgage statements were filed with the various recording officers in the sixty-one counties of the State. From July 1, 1906, to July 1, 1907, there were 153,815 mortgages and mortgage statements filed. From July 1, 1907, to January 1, 1908, the number filed is estimated at 75,000, making a total of 351,643 mortgages recorded and mortgage tax statements filed up to that date. Under

the Mortgage Tax Law recording officers are required to collect the taxes imposed by the statute and to account therefor. Whether or not they are properly discharging their duties is a matter which can only be determined by a thorough examination and checking-up of their work. Up to the present time no such examination has been made of this large number of mortgages owing to the lack of a proper force to do the work.

The Mortgage Tax Law is yielding an annual revenue of approximately $5,000,000, one-half of which goes into the State treasury while the other half is distributed locally. This large sum is collected by the recording officers in the various counties without any adequate supervision or examination either of their books or records by any one representing the State, which has such great financial interest in the proper execution of the law. Such a condition would not be permitted to exist in private business affairs.

Without an adequate force to make the examination indicated, it is impossible to tell whether or not all of the taxes are being collected; whether or not the computations are being correctly made, or whether or not a proper accounting is made of the monies received.

To acquire this knowledge means the examination of the record of every mortgage and statement in connection with the tax register which is required to be kept by the recording officers, to see whether or not the computation of the tax has been properly made, whether or not the total amounts collected for each month are correct, and a determination of whether or not the proper amount is being turned over to the county treasurer or city chamberlain.

This Board has sufficient knowledge of the situation to know that mistakes constantly occur; that mortgages properly taxable have been recorded without the payment of the tax; that insufficient sums have been collected in some instances, that erroneous computations are frequent and that occasional mistakes occur in accounting for the monies collected.

We believe the importance of the Mortgage Tax Law demands adequate supervision and this cannot be accomplished unless the **Legislature provides proper assistance for making the necessary examinations.**

STATISTICIAN.

The time is at hand when the field of statistical information should be broadened, and matters of great importance which will form the ground-work and basis of future legislation, as affects the operation and future effect of revenue laws should be inquired into and made available for such purpose.

With the State revenues provided for from indirect sources, the great problem of the future is that of local municipal taxation. The indebtedness of many of the cities of our State has practically reached the constitutional limit, and this without adequate provision for liquidation and payment. To pave the way for future improvements and for the payment of this indebtedness, the Legislature must, in the near future, make provision, and this can only be done by means of taxation. The time has come when the Legislature must deal with this subject, and must deal with the problem of the separation of local and State revenue. To enable it to act intelligently, the Legislature should be possessed of knowledge respecting the amount and extent of local revenues raised by taxation, their application, and the extent and character of the indebtedness of the several municipalities.

In this connection we direct the attention of the Legislature to the recommendation made by the Special Tax Commission of this State, submitted in January, 1907, and found on page 39 of their report, in which they say:

> "The members of this Commission regret that a policy pursued in some of our sister states of collecting and preserving statistical information relative to the operation of revenue laws, both state and local, has not been in force in the State of New York. * * * We therefore recommend, for the guidance of the Legislature, the tabulation and preservation of suitable statistics, both state and local, and * * * making it one of the duties of the State Board of Tax Commissioners to collect and publish such information, and making it the duty of the local officials to cause such returns to be made to the State Board."

The value of statistics depends largely upon their accuracy, and the greatest degree of accuracy can only be obtained by plac-

ing the responsibility for compilation in the hands of a person competent and qualified to do the work.

We recommend that the Legislature authorize the employment of a competent statistician for this Department, to enable this Board to undertake the work of gathering statistics along the lines indicated, which should be made a part of its report.

REAL PROPERTY ASSESSMENTS.

As defined by section 2 of the Tax Law, there are 977 tax districts in the State. By section 172 of the Tax Law it is made the duty of this Board to "officially visit every county in the State at least once in two years, and inquire into the methods of assessment and taxation, and ascertain whether the assessors faithfully discharge their duties and particularly as to their compliance with this act (the Tax Law) requiring the assessment of all property not exempt from taxation at its full value."

As a result of our inquiry and investigation under this section, we find that in only a comparatively small number of tax districts are the assessors honestly endeavoring to comply with the statute by assessing real property at its full value, and that in much the greater number of such districts there is not even a respectable pretense of complying with this plain statutory requirement on the part of assessors. The result is that we find varying bases of assessment through the State, ranging as low as 25 per cent. of the actual value of the property assessed.

The principal cause of this clear disregard and flagrant violation of the statute in making assessments, as repeatedly explained to us by local assessors and supervisors, is the fear of its effect in raising the valuation of their city or town on equalization by the board of supervisors. We are repeatedly told by these officials that an increased assessment, or an increase in the ratio of assessment to the full value of the property assessed, means to their tax district a corresponding increase in equalized value, and, as a consequence, an increase in the amount of state and county taxes which it has to pay towards which each individual taxpayer whose assessment is increased is compelled to contribute. As a result of these conditions, local assessors seek to avoid, and do not obey, the mandate of the statute requiring them to assess real

property at its full value, and public sentiment in their locality generally upholds them in taking this position.

Boards of supervisors are required, by section 50 of the Tax Law, to examine the assessment rolls of the several tax districts of their respective counties and equalize the assessed values among them, to the end that each tax district shall contribute its just share of taxes for state and county purposes, but a board of supervisors is not permitted to change the aggregate valuations of all the tax districts from the aggregate valuation thereof as (with certain exceptions not necessary to mention) made by the assessors. Where, therefore, in a given tax district the ratio of assessment to the full value of the property assessed is increased by the assessors, thereby increasing the aggregate assessed valuation of that tax district, such increase should rightfully be equalized upon all the tax districts of the county, assuming that there has been no change in the ratio of assessments in the other tax districts and that previous equalization has been just. It is the failure to make the proper equalization of this increased assessment (occasioned by increasing the assessment ratio to comply with the statute requiring assessments to be made at full value, but on the contrary compelling the tax district where this increase has occurred to take the whole, or an unjust proportion, of such increase), that gives rise to the evasion of the statute by local assessors.

Equalization by boards of supervisors in the respective counties is not made in accordance with any uniform, fixed rule or method, but is usually made by the addition or deduction of gross amounts. With rare exceptions, boards of supervisors do not undertake in a systematic manner to determine and arrive at the ratio of full value at which property is being assessed in the several tax districts of the county from the ratios thus established work out an equalization among the several tax districts which would be mathematically accurate and just. Repeated complaints are made to this Board that the question of equalization is a matter of give and take as a result of combinations formed and frequently of political influence, disregarding the justice and equity thereof as among all the tax districts affected.

We may not hope for any material change in these conditions respecting the assessment of real property so long as the present methods of equalization continue.

We are of the opinion that the causes which give rise to this evasion of the statute, requiring the assessment of real property at full value, would be largely eliminated and a compliance with its provisions be made practicable of enforcement, requiring possibly suitable penalties, if the Legislature would establish a uniform system of equalization to be followed by all boards of supervisors in equalizing assessments among the several tax districts of their respective counties.

In equalizing, every board of supervisors should be required, after proper investigation, to establish for each tax district the ratio or percentage which the assessed value of the real property of such tax district bears to its full value, and, using these percentage values as the basis, work out the equalized value for all the tax districts with mathematical precision in accordance with the method employed by the State Board of Equalization in equalizing as between counties. The total of these equalized assessments would correspond with the aggregate assessments returned by the assessors of the several tax districts.

The evidence upon which the percentage for the several tax districts are based should be preserved and the table of such percentages employed in making the equalization should be published as a part of the proceedings of the Board and also in one or more newspapers published in the county. While it is probably true that this would not entirely eliminate the existing evils of under-valuation and would not entirely obviate this violation of the statute, it is reasonably certain that it would greatly aid in so doing by removing the principal causes which lead to such evasion and violation; and, in any event, the publicity of the basis of equalization, by force of public opinion, would prove to be a powerful factor in compelling a just and fair equalization.

Under the existing law the State Board of Tax Commissioners is clothed with only advisory powers over local assessors in respect to the assessment of property and the matter and manner of the performance of their official duties, and is vested with no author-

ity to require a compliance with the statutory duty of these officers in the matter of assessing property; nor is this power vested in any other board or body.

We respectfully submit that, if this Board is expected to exercise any proper supervisory control over the matter of the assessment of property, it is worthy of careful consideration whether the power should not be conferred upon the Board to require a new assessment of real property in tax districts where there has been a clear evasion of the statute in the under-valuation of such property by the assessors, or that the powers of this Board be broadened so as to enable it to deal effectively with the subject.

NONRESIDENT REAL PROPERTY.

The assessment of nonresident real property in this State is extremely unsatisfactory. Very few of this class of assessments are made in conformity with the statute and hence, in most instances, are illegal. The result is that taxes levied thereon, unless voluntarily paid, are not enforceable and are charged back to the tax district where the assessment is made with resulting loss to the district.

The causes which give rise to these conditions are two-fold — first, lack of familiarity with the existing statute and its requirements as to the manner of making such assessments by the assessing officers and, second, the inability of assessing officers, in many instances, to comprehend its requirements and accurately apply them in making assessments.

This statute should be simplified and rendered more easy of application, but in so doing due regard should be paid to other provisions of the Tax Law relating to the assessment of real property so as to preserve complete harmony.

REAL PROPERTY DIVIDED BY LINE OF TAX DISTRICT.

Section 10 of the Tax Law provides: "If a farm or lot is divided by a line between two or more tax districts it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located." (Then follow certain exceptions to the rule.) This provision of the statute has led to endless confusion and difficulty and is a source of constant trouble and

annoyance both to assessing officers and to those whose properties are assessed pursuant to it. It is the successor of a statute which heretofore required property divided by a tax district line to be assessed in the district where the owner resided. By reason of property being shifted from one tax district to another, dependent upon the residence of the owner, it was evidently thought advisable to give it a more fixed situs for the purpose of taxation, by requiring it to be assessed in the tax district where the dwelling-house or other principal buildings are located. In a case where there is but one dwelling-house and one set of buildings on a farm or lot, and they are all located in one tax district, no confusion would arise in the application of this statute, but many instances exist where there are two, and even three, sets of buildings upon a given farm or lot situate in different tax districts, or, a dwelling-house may be in one tax district and all of the other principal buildings in another tax district; cases arise where the owner resides in one and a tenant in another dwelling-house in different tax districts; and where the owner resides in neither dwelling-house nor in either tax district but where the dwelling-house in one district is occupied by a tenant, or not occupied at all. The assessing officers are constantly confused in respect to such a situation, and it very frequently becomes an intricate question of law as to the proper tax district in which to make the assessment. In many such instances the property, or some portion thereof, is assessed in both tax districts and the owner is compelled to fight the assessment in the one or the other, or be subjected to double taxation.

These conditions should not be permitted to exist. We are firmly of the opinion that the provisions of this section do not lay down a sound principle of taxation. We believe that the convenience to the taxpayer in having the privilege of paying his taxes all in one tax district, where his property adjoins and is used as a whole, although situated in two or more such districts (which we believe to be the cause of this enactment), is not of sufficient importance to warrant the inconvenience, the troubles and difficulties which arise in so many cases by reason of the complications which we have enumerated. Several of the city charters of this State, by express enactment, do not permit

the drawing of property from one tax district into another for the purpose of assessment, as is permitted and required by section 10 of the Tax Law. Real property is fixed in its situs, and should be regarded as fixed at all times for the purpose of assessment and taxation. Conditions should not be permitted which will enable an owner by his own act to draw the property from one tax district to another, for the purpose of taxation.

We recommend the repeal of section 10 of the Tax Law. This will leave all real property to be assessed in the tax district where situated, and will give to such district, for the purpose of assessment and taxation, all real property situated within its boundaries.

RAILROAD ASSESSMENTS.

The assessment of the real property of railroad corporations in the various tax districts of the State in many instances is unsatisfactory and far from uniform. Wide discrepancy in valuation is frequently found, even as between adjoining tax districts and under almost similar conditions. This is due in a large measure to a lack of knowledge or information as to the value of this class of property, and not infrequently results from threats made by tax agents of railroad companies that they will go to court if their assessments are raised.

We are firmly of the opinion that some method should be devised for the valuation, by experts, of this class of property in each tax district. This could be accomplished by requiring boards of supervisors to cause an appraisal and valuation of such property to be made, periodically, by men possessing definite knowledge of the value of this class of property. These valuations would not be binding upon the local assessors, but would be of very great aid to them in making their assessments and would enable them to arrive at a just basis of assessment after applying the ratio which they are employing in the assessment of other real property in the same tax district. It would tend to uniformity in the assessment of this class of property, and also to lessen the litigation which frequently results from an increase of these assessments.

PERSONAL PROPERTY ASSESSMENTS.

For many years past the ratio which the assessed value of personal property bears to the aggregate assessments of real and personal property has been gradually diminishing until in the year 1906 it was only 8.1 per cent. and, while we have not the figures at hand to demonstrate the fact, it is reasonably certain that for the year 1907 the percentage will be still further reduced. This is due in a measure to the classification of personal property and its taxation in special manner, and its consequent exemption from assessment, but is more largely due to the inability or failure to reach it for assessment and taxation under the present machinery of the statute.

The fact is that, while personal property has been constantly increasing in volume and value, only a small proportion thereof is being reached for assessment and taxation. Our observation and experience teaches us that it has become impracticable and is impossible to equitably tax personal property on the same basis as real estate, and such is the conclusion reached by nearly all students of taxation; in fact, the attempt to do so works injustice and inequality.

We find, upon the one hand, a large class of our citizens who are in favor of exempting personal property from taxation, and upon the other, a class equally as insistent that it should be assessed and taxed on an equal basis with real estate.

We are firmly convinced that the most feasible solution of the question, a solution which will work to the greatest advantage of all, which will yield the greatest amount of revenue with the least friction, and which will be capable of practical enforcement, will be the division of personal property into appropriate classes and taxing it at a fixed rate according to its class. This policy is already established in the State, as is evidenced by the present method of taxing mortgages, stocks of banks, trust companies, and other similar fiduciary corporations.

We believe that this subject is worthy the earnest consideration of the Legislature, and that the intolerable conditions respecting the present methods of taxing personal property should be inquired into and an earnest effort made to effect a proper solution of the question without further delay.

LOCAL ASSESSORS.

The office of assessor is one of the most important local offices in the State. The proper discharge of the duties of the position calls for the exercise of good judgment by intelligent, fearless, and fair-minded men who faithfully undertake to familiarize themselves with the provisions of the Tax Law imposing those duties. It requires a combination of these elements and qualities in making just and proper assessments of property for the purposes of taxation. Lack of familiarity with the Tax Law, in respect to the prescribed forms of making assessments, results yearly in a vast number of illegal assessments; and carelessness, inattention, and lack of exercise of discriminate judgment are responsible for a very large number of unequal, unjust and unfair assessments. As a result of these conditions more or less property escapes taxation altogether, and, by reason of relatively lower assessments, more or less property escapes the payment of its just share of taxes, leaving the corresponding increased burden of taxation to be borne by other property. Whether or not all the property in a given tax district bears its just and equal share of the burdens of taxation is directly dependent upon the equality of the assessments made by these local officers, because, by their assessments, these officers are directly responsible for the equitable distribution of tax burdens among the taxpayers of their particular districts.

We have called attention to the prevalent condition of the under-valuation of property. Aside from this condition, we believe that, as a rule, local assessors are careful, fair-minded and intelligent men who endeavor to familiarize themselves with the Tax Law and faithfully to discharge their duties by assessing property under their jurisdiction on a basis of equality. It is the exceptions to the rule which give rise to the difficulties, omissions and inequalities to which we have alluded.

There are certain underlying and contributing causes which tend to create these conditions respecting improper and unequal assessments of property by local assessors. Section 20 of the Tax Law permits the assessors of a given tax district, by agreement, to divide it into convenient assessment districts not exceeding the number of such assessors; and it is quite customary for these

officers to make these subdivisions for their convenience and to expedite their work. This provision was not intended to create separate assessment districts within a tax district, but was for the convenience of the assessors in doing their field work. We find many cases, however, where the purpose of the statute is misunderstood, and the assessors act upon the assumption that each one is entitled to make the assessments for his particular subdivision. As a consequence, we quite frequently find great inequality in the assessments, even in the same tax district. It is not intended to intimate that these assessments are not legal, because the assessors do come together and, as a board, approve the valuations which have been made; but as a board they are quite apt to adopt, with little or no change, the valuation placed upon the property in the several subdivisions by the assessor who has done the field work therein. The result is that there is not the exercise of that careful and discriminating judgment of all the members of the board in respect to all the property embraced in the tax district which the statute contemplates. We find that the greatest degree of equality of assessments exists in those tax districts where all the members of the board visit the property together and exercise their combined judgment as to its value, and therefore are firmly of the belief that this provision of the statute should be amended and the old conditions restored which required the board to act as a unit in the examination and valuation of all property in the district.

Another of these contributing causes is the fact that, as a rule, inadequate compensation is paid to these local officers. The pay of the town assessor is generally two dollars per diem. This seems to us to be too low and insufficient to attract men to the office who are best qualified in their tax districts to satisfactorily discharge the duties of the office. In the rural districts, farmers usually are the assessing officers, and the preparation of the assessment-roll comes at a time of year when they are the busiest with their farm work and when their time is of the greatest value to them. In addition to spending their own time they are required, without extra allowance, to furnish a conveyance, which is necessary in the discharge of their duties. The result is that in many instances they do their work hastily, and with a lack of the ade-

quate consideration and care which the subject of fixing relative values of property and preparing the assessment-roll in proper form demands.

The inadequate compensation of these officers may not be the invariable equivalent of faulty rolls and unequal assessments, but it tends in that direction. This work cannot be too well done, and the making of satisfactory assessments is worth a fair remuneration. We believe that an allowance of three dollars per day would not be excessive pay to attach to this most important office in even the smallest township, and would be a justifiable increase of town expenditure. In any event, if the per diem compensation is not to be increased, a reasonable allowance should be made to reimburse assessors for the conveyances necessary in the discharge of their duties.

Another cause of unsatisfactory conditions is the unfamiliarity of local assessors with the Tax Law prescribing forms for making assessments, which results in very many illegal assessments, particularly in the assessment of nonresident real property. Very rarely is the statute complied with in making this class of assessments, as we have already mentioned. Every assessor should possess a copy of the Tax Law, but it is the surprising fact that these local officials, in a majority of instances, go about their duties without having at hand these laws for reference.

In view of the difficulties experienced by local assessors in the discharge of their duties, with the resulting consequences to which we have alluded, the tax laws of the State are incorporated as a part of our report to your honorable body, constituting Appendix B, to the end that these laws may be placed in the possession of every assessor in the State.

The terms of local assessors should not expire simultaneously. A plan whereby not more than one assessor may enter a board annually would be advantageous. Certainly a complete change of membership should not take place at one time, except where necessary by reason of vacancies. Under the present statute it not infrequently occurs that all three members of a board of assessors are new to their office, unfamiliar with their duties, and absolutely unfamiliar with the plain requirements of the Tax Law. Any assessment-roll emanating from such a board is likely

to be invalidated, either in whole or in part, and in consequence thereof the financial affairs of the district are likely to be unnecessarily embarrassed in case of litigation.

ASSESSMENTS.

The total assessed value of property within the State for the year 1906 is as follows:

Real estate		$7,933,057,917 00
Personal	$697,006,582 00	
Less amount not taxable locally for State purposes	64,685,105 00	
		632,321,477 00
Making a total of real and personal property assessment		$8,565,379,394 00
Increase over 1905 in real estate		$620,436,465 00
Decrease from 1905 in personal property		70,147,793 00
Total increase		$550,288,672 00

The returns for the year 1907 are incomplete, but the approximate increase will be $500,000,000.

REAL ESTATE EXEMPTIONS.

The tabulation herewith submitted of statements filed with this Board by local assessors, under section 15 of the Tax Law, shows exemptions for the year 1907, aggregating $1,570,979,399, an increase over 1906 of $86,787,140.

Respectfully submitted,

EGBURT E. WOODBURY,
FRANK E. PERLEY,
BENJAMIN E. HALL,
Commissioners.

STATE BOARD OF EQUALIZATION.

Minutes of the annual meeting of the State Board of Equalization, called at the office of the Secretary of State in Albany, N. Y., at 12 o'clock, noon, September 3, 1907.

Present: Lewis Stuyvesant Chanler, Lieutenant-Governor; J. W. Wadsworth, Jr., Speaker of the Assembly; Martin H. Glynn, Comptroller; Egburt E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

Absent: John S. Whalen, Secretary of State; Julius Hauser, Treasurer; William S. Jackson, Attorney-General; Frederick Skene, State Engineer and Surveyor.

On motion of Tax Commissioner Woodbury, Lieutenant-Governor Chanler was made Chairman of the Board.

On motion of Comptroller Glynn, Peter Deyo was made Secretary of the meeting.

In response to the Chairman's call for appearances, Hon. James L. Williams, of Poughkeepsie, representing a committee from Dutchess county, presented arguments and filed statement relating to the percentage to be given Dutchess county in the State equalization table.

Mr. J. H. Ehrehart appeared individually and submitted statements touching the percentage to be given New York county in the equalization table.

There being no further appearances, the Chairman declared the Board in executive session.

The State Board of Tax Commissioners presented the following statement:

To the State Board of Equalization:

The aggregate assessed value of all property within the State as returned for the year 1906, is as follows:

Real estate		$7,933,057,917
Personal property	$697,006,582	
Less amount not taxable locally for State purposes	64,685,105	
		632,321,477
Total real and personal property		$8,565,379,394
Increase over 1905 in real estate		$620,436,465
Decrease from 1905 in personal property		70,147,793
Total increase		$550,288,672

The following counties were officially visited during 1907:

Cattaraugus,	Hamilton,	Schenectady,
Chenango,	Lewis,	Schoharie,
Clinton,	Livingston,	Schuyler,
Delaware,	Monroe,	Steuben,
Dutchess,	Nassau,	Suffolk,
Essex,	Oneida,	Sullivan,
Franklin,	Otsego,	Ulster,
Fulton,	Rensselaer,	Warren,
Greene,	Rockland,	Washington,

and New York city.

We have the honor to be,

Very respectfully,

EGBURT E. WOODBURY,
FRANK E. PERLEY,
BENJAMIN E. HALL,
State Board of Tax Commissioners.

The Board continued in executive session, examining data for the purpose of fixing the county percentages, until 2 o'clock p. m., when adjournment was taken to 3:30 p. m.

At 3:30 o'clock p. m., pursuant to adjournment, the Board convened in the office of the State Board of Tax Commissioners.

Present: J. W. Wadsworth, Jr., Speaker of the Assembly; Martin H. Glynn, Comptroller; Julius Hauser, Treasurer; Frederick Skene, State Engineer and Surveyor; Egburt E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

The Chairman, Lieutenant-Governor Chanler, being absent, J. W. Wadsworth, Jr., was appointed Chairman pro tem.

The following table of percentages for the various counties of the State was unanimously adopted as the basis for the equalization table for 1907:

COUNTY.	Per centage.	COUNTY.	Per centage.
Albany	85	Oneida	81
Allegany	75	Onondaga	88
Broome	78	Ontario	76
Cattaraugus	78	Orange	70
Cayuga	76	Orleans	77
Chautauqua	90	Oswego	80
Chemung	73	Otsego	75
Chenango	73	Putnam	79
Clinton	50	Queens	89
Columbia	60	Rensselaer	79
Cortland	84	Richmond	90
Delaware	68	Rockland	79
Dutchess	85	St. Lawrence	85
Erie	74	Saratoga	68
Essex	60	Schenectady	78
Franklin	65	Schoharie	79
Fulton	75	Schuyler	74
Genesee	72	Seneca	80
Greene	72	Steuben	80
Hamilton	85	Suffolk	75
Herkimer	90	Sullivan	60
Jefferson	84	Tioga	85
Kings	89	Tompkins	78
Lewis	77	Ulster	83
Livingston	82	Warren	67
Madison	76	Washington	73
Monroe	82	Wayne	72
Montgomery	75	Westchester	90
Nassau	62	Wyoming	76
New York	89	Yates	77
Niagara	81		

Meeting adjourned to September 4th, at 11 o'clock a. m.

On September 4th, at 11 o'clock a. m., pursuant to adjournment, the State Board of Equalization convened.

Present: J. W. Wadsworth, Jr., Speaker of the Assembly; Martin H. Glynn, Comptroller; Julius Hauser, Treasurer; Frederick Skene, State Engineer and Surveyor; Egburt E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

Tax Commissioner Woodbury presented the table of equalization attached hereto, based upon the percentages adopted at the previous meeting, and on motion of State Engineer Skene it was unanimously adopted.

On motion of State Engineer Skene, the Board adjourned *sine die*.

PETER DEYO,
Secretary.

EQUALIZATION TABLE, 1907.

COUNTIES.	Assessed value of real estate, 1906.	Assessed value of personal estate, 1906.	Assessed value of personal property not taxable locally for State purposes, 1906.	Assessed value of personal property subject to local taxation for all purposes, 1906.	Total assessed value of real and personal property subject to local taxation for all purposes, 1906.	Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Equalized value of real estate.	Total equalized value of real and personal estate.
Albany	$101,202,355	$7,211,950	$1,156,800	$6,055,150	$107,257,505		$1,170,848	$102,373,203	$108,428,353
Allegany	15,679,320	1,333,884		1,333,884	17,013,204		2,296,163	17,975,483	19,309,367
Broome	35,601,333	2,072,635		2,072,635	37,673,968		3,643,840	39,245,173	41,317,808
Cattaraugus	24,435,737	1,569,379		1,569,379	26,005,116		2,501,028	26,936,765	28,506,144
Cayuga	33,963,913	2,214,184		2,214,184	36,178,097		4,461,516	38,425,429	40,639,613
Chautauqua	41,519,609	2,258,915		2,258,915	43,778,524	$1,852,976		39,666,633	41,925,548
Chemung	25,827,263	1,539,813		1,539,813	27,367,076		4,593,501	30,420,764	31,960,577
Chenango	15,236,999	1,135,355		1,135,355	16,372,354		2,709,972	17,946,971	19,082,326
Clinton	6,639,032	333,355		333,355	6,972,387		4,777,899	11,416,931	11,750,286
Columbia	22,972,994	1,782,362		1,782,362	24,755,356		1,718,206	24,691,200	26,473,562
Cortland	13,798,549	653,950		653,950	14,452,499		325,809	14,124,358	14,778,308
Delaware	13,774,288	1,307,139		1,307,139	15,081,427		3,642,772	17,417,060	18,724,199
Dutchess	42,314,142	3,991,049		3,991,049	46,305,191		489,548	42,803,690	46,794,739
Erie	311,639,045	8,376,002	255,000	8,121,002	319,760,047		50,466,138	362,105,183	370,226,185
Essex	11,096,104	611,815		611,815	11,707,919		4,805,242	15,901,346	16,513,161
Franklin	11,423,525	707,780		707,780	12,131,305		5,010,580	16,434,105	17,141,885
Fulton	13,435,778	803,410	45,000	758,410	14,194,188		1,967,607	15,403,385	16,161,795
Genesee	21,457,824	2,037,273		2,037,273	23,495,097		4,167,406	25,625,230	27,662,503
Greene	12,050,923	713,115		713,115	12,764,038		2,340,456	14,391,379	15,104,494
Hamilton	3,846,563	20,525		20,525	3,867,088		44,502	3,891,065	3,911,590
Herkimer	25,482,388	1,433,840		1,433,840	26,916,228	1,137,252		24,345,136	25,778,976
Jefferson	40,896,106	2,974,744	31,000	2,943,744	43,839,850		965,633	41,861,739	44,805,483
Kings	1,072,007,172	87,722,810	3,135,235	84,587,575	1,156,594,747	36,335,063		1,035,672,109	1,120,259,684
Lewis	9,579,417	924,050		924,050	10,503,467		1,117,606	10,697,023	11,621,073
Livingston	24,511,767	2,285,022		2,285,022	26,796,789		1,190,732	25,702,499	27,987,521
Madison	18,392,912	1,307,090		1,307,090	19,700,002		2,416,102	20,809,014	22,116,104
Monroe	165,665,161	8,087,070		8,087,070	173,752,231		8,047,683	173,712,844	181,799,914
Montgomery	24,810,727	1,231,135		1,231,135	26,041,862		3,633,414	28,444,141	29,675,276
Nassau	32,086,538	3,957,410		3,957,410	36,043,948		12,412,002	44,498,540	48,455,950
New York	4,461,131,883	465,213,407	59,076,265	406,137,142	4,867,269,025	151,207,482		4,309,924,401	4,716,061,543
Niagara	50,778,539	1,666,846		1,666,846	52,445,385		3,124,069	53,902,608	55,569,454
Oneida	59,602,914	5,921,001		5,921,001	65,523,915		3,666,974	63,269,888	69,190,889
Onondaga	122,730,082	6,669,782	401,200	6,268,582	128,998,664	2,812,476		119,917,606	126,186,188

Ontario	29,768,095	2,670,612		2,670,612	32,438,707		3,910,351	33,678,446	36,349,058
Orange	40,501,577	2,813,665		2,813,665	43,315,242		9,247,896	49,749,473	52,563,138
Orleans	16,278,692	878,109		878,109	17,156,801		1,899,194	18,177,886	19,055,995
Oswego	26,263,196	1,568,221		1,568,221	27,831,417		1,964,289	28,227,485	29,795,706
Otsego	19,913,920	1,968,907		1,968,907	21,882,827		3,541,785	23,455,705	25,424,612
Putnam	10,456,480	958,770		958,770	11,415,250		924,325	11,380,805	12,339,575
Queens	159,446,205	9,694,428	197,410	9,497,018	168,943,223	5,404,337		154,041,868	163,538,886
Rensselaer	73,600,059	4,262,038		4,262,038	77,862,097		6,506,055	80,106,114	84,368,152
Richmond	45,901,985	4,676,295	137,195	4,539,100	50,441,085	2,048,557		43,853,428	48,392,528
Rockland	17,020,619	448,425		448,425	17,469,044		1,504,579	18,525,198	18,973,623
St. Lawrence	38,842,916	3,315,960	155,000	3,160,960	42,003,876		449,388	39,292,304	42,453,264
Saratoga	25,011,095	739,760		739,760	25,750,855		6,614,477	31,625,572	32,365,332
Schenectady	41,107,289	2,165,131		2,165,131	43,272,420		4,207,382	45,314,671	47,479,802
Schoharie	10,803,108	995,099		995,099	11,798,207		954,967	11,758,075	12,753,174
Schuyler	6,397,194	472,048		472,048	6,869,242		1,035,947	7,433,141	7,905,189
Seneca	14,846,017	974,464		974,464	15,820,481		1,110,370	15,956,387	16,930,851
Steuben	33,486,813	2,049,923		2,049,923	35,536,736		2,504,561	35,991,374	38,041,297
Suffolk	59,252,526	3,689,460		3,689,460	62,941,986		8,677,253	67,929,779	71,619,239
Sullivan	6,276,636	264,940		264,940	6,541,576		2,718,139	8,994,775	9,259,715
Tioga	12,752,416	1,085,885		1,085,885	13,838,301		147,537	12,899,953	13,985,838
Tompkins	16,563,452	1,186,705		1,186,705	17,750,157		1,695,289	18,258,741	19,445,446
Ulster	26,311,457	784,970	95,000	689,970	27,001,427		945,753	27,257,210	27,947,180
Warren	8,732,599	1,067,795		1,067,795	9,800,394		2,474,244	11,206,843	12,274,638
Washington	17,646,285	1,441,295		1,441,295	19,087,580		3,138,476	20,784,761	22,226,056
Wayne	23,566,881	1,553,798		1,553,798	25,120,679		4,577,014	28,143,895	29,697,693
Westchester	241,741,434	13,059,214		13,059,214	254,800,648	10,788,661		230,952,773	244,011,987
Wyoming	14,711,608	1,388,903		1,388,903	16,100,511		1,932,523	16,644,131	18,033,034
Yates	10,266,461	763,665		763,665	11,030,126		1,197,762	11,464,223	12,227,888
Totals	$7,933,057,917	$697,006,582	$64,685,105	$632,321,477	$8,565,379,394	$211,586,804	$211,586,804	$7,933,057,917	$8,565,379,394

STATE TAX RATES FROM 1816 TO 1907 INCLUSIVE.

YEAR.	Mills.	YEAR.	Mills.	YEAR.	Mills.
1816	2.000	1857	3.000	1883	3.250
1817	2.000	1858	2.500	1884	2.575
1818	3.000	1859	2.500	1885	2.960
1819	1.000	1860	3.833	1886	2.950
1820	1.000	1861	3.875	1887	2.700
1821	1.000	1862	4.750	1888	2.620
1822	1.000	1863	5.000	1889	3.520
1823	1.000	1864	5.250	1890	2.340
1824	1.000	1865	4.662	1891	1.375
1825	0.500	1866	5.562	1892	1.980
1826	0.500	1867	7.600	1893	2.580
1842	1.000	1868	5.800	1894	2.180
1843	1.000	1869	5.625	1895	3.240
1844	1.100	1870	7.262	1896	2.690
1845	0.600	1871	5.658	1897	2.670
1846	0.600	1872	9.375	1898	2.080
1847	0.500	1873	6.950	1899	2.490
1848	0.500	1874	7.250	1900	1.960
1849	0.500	1875	6.000	1901	1.200
1850	0.500	1876	3.458	1902	0.130
1851	0.500	1877	3.166	1903	0.130
1852	0.250	1878	2.900	1904	0.130
1853	1.000	1879	2.863	1905	0.154
1854	0.750	1880	3.500	1906	0.000
1855	1.250	1881	2.250	1907	0.000
1856	1.750	1882	2.450		

Statement of percentage of personal to total assessment for the years 1870, 1895, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906 *and* 1907.

COUNTIES.	Percentage of personal to total, 1870.	Percentage of personal to total, 1895.	Percentage of personal to total, 1897.	Percentage of personal to total, 1898.	Percentage of personal to total, 1899.	Percentage of personal to total, 1900.	Percentage of personal to total, 1901.	Percentage of personal to total, 1902.	Percentage of personal to total, 1903.	Percentage of personal to total, 1904.	Percentage of personal to total, 1905.	Percentage of personal to total, 1906.	Percentage of personal to total, 1907.
Albany	17.8	8.3	12	9.7	9.5	9.4	5.6	6.8	7.9	6.8	6.1	6.7	5.6
Allegany	10	10.5	14	13.1	12.9	12	8.9	8.4	8.3	8.2	7.5	7.5	6.5
Broome	10	8.3	9.9	9.4	9	8.4	6.2	5.9	5.6	5.5	4.9	5.5	5.1
Cattaraugus	7.4	9	10.1	9.1	8.9	8.6	9.4	6.5	6.2	6	5.5	6	5
Cayuga	20	11	11.6	10.4	9.8	9.2	7.5	7.3	7.5	7.1	6.4	6.1	5.2
Chautauqua	11	8.7	9.5	8.9	8.5	7.6	8	5.7	5.6	5.4	5.2	5.1	4.7
Chemung	14	7	8.1	7.2	6.9	5.3	3	2.8	2.8	3.8	4.2	5.6	5.2
Chenango	13	10	14.6	13.8	13	12.5	8.4	8	7.8	7.7	7	6.9	6
Clinton	11	10	15.3	13.4	11.5	10.8	7.7	18.2	15.9	6.3	5.8	4.7	5
Columbia	3	12	12.7	11.8	11.6	11	12.4	7.5	7.2	6.9	6.9	7.2	7.1
Cortland	12	8	11.5	11	10	9.7	6.3	6.1	5.7	5.2	4.6	4.5	3.9
Delaware	14	9.5	14.4	12.4	11.8	11.2	12.6	11.3	12.1	12.2	8.2	8.6	6.5
Dutchess	29	11	13.2	12.6	12	12.1	7.5	8	8.8	7.5	7.9	8.6	8.5
Erie	22	5.8	6.5	6	4.9	4.1	3.5	3.1	2.8	2.9	2.7	2.7	2.2
Essex	8.7	7.7	10.8	9.8	9	8.3	8.7	8.1	8.5	8.3	5.3	5.2	4.5
Franklin	13	10	13.1	12.1	10	10.1	7.5	6.7	6.4	6.1	5.9	5.7	5.1
Fulton		7.7	15.7	13.1	12	11.2	14	16	13.3	13.1	5.7	5.6	6.1
Genesee	17	11.5	14.2	13.4	13	13	12.4	12.9	12.1	9.2	9	8.6	6.7
Greene	16	10	14.9	12.9	11.9	11.2	7.9	7	6.9	6.4	6.1	5.5	5.1
Hamilton	1.4	.1	3.1	1.3	.9	.6	.8	.6	.7	.5	.6	.53	.68
Herkimer	15	9	12.7	11.1	10	10.1	6.9	7.4	6.3	5.6	5.6	5.3	5.4
Jefferson	17	11	12.8	12.2	11.5	10.9	8.1	8.6	8.4	7.9	7.3	6.7	5.8
Kings	8	4	5.5	5.5	6.9	6.7	11.9	11.3	10.5	8.9	8.8	7.5	7.5
Lewis	9	8	14.8	14.2	12.9	12.1	12.3	11.7	11.5	11.1	9.8	8.7	6.8
Livingston	14	12	12.6	12	11	11.1	9.6	10.7	8.8	8.9	8.7	8.5	7.7
Madison	17	8	12.2	11.1	9.9	9.7	7.6	7.2	6.9	6.5	6.3	6.6	5.8
Monroe	10	5.3	5.4	8.8	6.9	6.8	7.1	6.8	4.8	4.9	4.7	4.6	4.5
Montgomery	6.4	11	12.5	10.7	10.7	10.9	6.2	6.1	6.2	5.6	5.1	4.7	4.2
Nassau				7.3	6.7	6.9	7.6	5.6	8.3	7.4	8.2	10.9	8.2
New York	29	19	17.6	21.5	18	18	15.4	14.4	13.1	11.7	12.4	9.5	7.4
Niagara	14	7.7	7.5	5.7	5	5	3.6	3.6	3.5	3.4	2.9	3.1	2.3
Oneida	13	9	18.6	18.8	18.8	19.1	13.8	11.1	10.5	12	8.7	9	9.1
Onondaga	14	6	14.3	11.9	12.7	9.1	6.8	6.3	5.3	5.7	5.1	5.1	4.2
Ontario	17	10	11.1	11.3	10	10.1	10.7	11.2	10.9	9.2	8.6	8.2	7.3
Orange	21	10.7	13	11.3	10.6	9.9	6.5	6.2	6.2	5.9	6.6	6.4	5.7
Orleans	11	8.9	10.3	10.3	9.6	9.9	8.4	8.3	7.8	7.1	5.2	5.1	4
Oswego	10.5	5.5	12.2	10.6	9.6	11.9	10.3	8.5	6.4	5.7	5.6	5.6	4.8
Otsego	14	10	15	13.7	13	12.9	9.4	9.4	9.1	9.3	9.1	8.9	8
Putnam	19	11	18.9	17.2	15	14.8	11	9.9	9.5	9.2	9.6	8.3	7.8
Queens	24	2.8	3.9	2.4	5.7	5	9.2	7.6	7.6	5.3	6	5.7	4.7
Rensselaer	25	9	10.6	10.2	9.5	9.6	6.5	6	5.9	5.6	5.4	5.4	5.1
Richmond	9.5	.6	6.2	6.2	8.7	14.6	18.5	14.7	12.3	11.5	10.9	9.2	6.8
Rockland	18	5	7.4	5.8	5	5.2	4.8	4.1	3.5	2.7	2.9	2.5	2.4
St. Lawrence	11	8.2	11.1	10.6	10	9.8	8.7	11.3	11.4	8.1	7.8	7.8	6.4
Saratoga	21	6	9.4	7.6	6.9	6.3	4.5	4.1	4.2	3.5	3.2	2.8	2.4
Schenectady	10	8	9.1	8.8	9.8	8.9	9.9	7.7	6.4	7.4	5.5	5	5.2
Schoharie	12	10	13.4	12.8	12.5	11.6	9.4	11.7	11.9	11.2	7.6	8	6.5
Schuyler		8.9	10.6	10.4	10	9.3	9.1	8.4	8.1	7.6	7.5	6.8	6.2
Seneca	13	11	13.4	12.7	11.5	10.8	10.9	10.7	7.8	7.1	6.1	6.1	5.3
Steuben	11	7.6	8.4	7.9	7.5	7.4	6.5	6.1	6.5	6.2	5.6	5.6	5
Suffolk	17	9	10.7	8.3	7.5	6.9	6.4	5.8	6.7	6.3	6.3	5.8	4.8
Sullivan	6	2.4	7.1	5.3	4.7	4.3	3.2	2.9	2.9	2.7	2.5	4	1.9
Tioga	14	6.5	11.5	10.8	10	9.7	11.5	11.6	8.5	8	8.3	7.8	7
Tompkins	18	10	11.7	11.4	11	11.6	8.6	8.1	8	7.4	7.2	6.6	5.8
Ulster	18.5	8.7	10.2	10.4	9.7	8.5	3.8	3.6	3.4	3.1	2.8	2.9	2.3
Warren	18.5	20	20.6	17.4	20	19.1	16.5	14.9	12.7	13.6	13.7	10.8	9.3
Washington	21	16	15	14.3	13	12.6	9.8	9	8.5	8.1	8	7.5	6.8
Wayne	11	9	9.8	9.5	9	8.5	9.3	8.9	7	6.7	6.5	6.1	4.4
Westchester	15	3.3	12.5	10.6	9.6	8.7	7.7	7.2	7.3	6	5.8	5.1	4.1
Wyoming	13	10	12	11.5	12	12	9.1	8.1	9.4	8.9	9	8.6	6.9
Yates	11	9	9.1	7.8	7.9	7.6	6.4	6.3	8.6	7.1	8.2	6.9	5.4
State	22	12.4	12.9	14.6	13	11.6	11.9	11.2	10.3	9.7	10	8.1	6.7

The following table shows the increase and decrease of assessments for the year 1906, *in the several Counties of the State*

COUNTIES.	Assessed value of real estate, 1906.	Increase, real.	Decrease, real.	Assessed value of personal property, 1906.	Increase, personal.	Decrease, personal.
Albany	$101,202,355	$3,068,428		$7,211,950	$775,227	
Allegany	15,679,320	465,186		1,333,884	89,914	
Broome	35,601,333	678,454		2,072,635	260,350	
Cattaraugus	24,435,737	654,573		1,569,379	162,157	
Cayuga	33,963,913	1,275,247		2,214,184		$23,744
Chautauqua	41,519,609	1,387,498		2,258,915	19,343	
Chemung	25,827,263	770,804		1,539,813	416,823	
Chenango	15,236,999	36,613		1,135,355		10,870
Clinton	6,639,032	218,560		333,355		68,835
Columbia	22,972,994	66,045		1,782,362	57,748	
Cortland	13,798,549	173,648		653,950		5,550
Delaware	13,774,288	254,816		1,307,139	97,618	
Dutchess	42,314,142	546,771		3,991,049	392,443	
Erie	311,639,045	4,824,285		8,376,002		381,426
Essex	11,096,104	293,039		611,815		35
Franklin	11,423,525	189,639		707,780		2,650
Fulton	13,435,778	220,217		803,410		3,800
Genesee	21,457,824	469,711		2,037,273		50,912
Greene	12,050,923	80,186		713,115		75,950
Hamilton	3,846,563	58,853		20,525		2,885
Herkimer	25,482,388	217,351		1,433,840		82,738
Jefferson	40,896,106	1,561,465		2,974,744		161,875
Lewis	9,579,417	226,403		924,050		93,095
Livingston	24,511,767	281,690		2,285,022		34,620
Madison	18,392,912	117,082		1,307,090	65,985	
Monroe	165,665,161	9,046,630		8,087,070	202,621	
Montgomery	24,810,727	396,664		1,231,135		87,008
Nassau	32,086,538	3,234,400		3,957,410	1,370,832	
New York	5,738,487,245	516,904,944		567,306,940		123,254,986
Niagara	50,778,539	2,490,682		1,666,846	206,690	
Onelda	59,602,914	2,047,308		5,921,001	379,203	
Onondaga	122,730,082	4,678,476		6,669,782	285,927	
Ontario	29,768,095	884,431		2,670,612		63,409
Orange	40,501,577	726,186		2,813,665		31,419
Orleans	16,278,692	402,443		878,109		3,778
Oswego	26,263,196	1,169,099		1,568,221	59,273	
Otsego	19,913,920	194,740		1,968,907		16,607
Putnam	10,456,480	1,949,614		958,770	45,375	
Rensselaer	73,660,059	587,025		4,262,038	39,356	
Rockland	17,020,619	870,191		448,425		50,725
St. Lawrence	38,842,916	572,920		3,315,960	70,390	
Saratoga	25,011,095	530,576		739,760		87,609
Schenectady	41,107,289	10,676,741		2,165,131	362,664	
Schoharie	10,803,108	68,478		995,099	101,064	
Schuyler	6,397,194	77,845		472,048		43,282
Seneca	14,846,017	276,310		974,464	16,746	
Steuben	33,486,813	481,449		2,049,923	57,700	
Suffolk	59,252,526	5,308,247		3,689,460	18,135	
Sullivan	6,276,636	167,664		264,940	106,210	
Tioga	12,752,416	185,859		1,085,885		61,749
Tompkins	16,563,452	568,678		1,186,705		62,240
Ulster	26,311,457	22,924		784,970	16,600	
Warren	8,732,599	293,373		1,067,795		274,430
Washington	17,646,285	40,179		1,441,295		90,805
Wayne	23,566,881	547,748		1,553,798		58,392
Westchester	241,741,434	36,470,586		13,059,214	300,712	
Wyoming	14,711,608	357,383		1,388,903		35,385
Yates	10,266,461	70,108		763,665		149,650
Total	$7,933,057,917	$620,436,465		$697,006,582	$5,977,106	$125,370,459
	Increase, real estate,	$620,436,465				$125,370,459
						5,977,106
					Decrease, personal,	$119,393,353

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 *to* 1906, *inclusive, as returned by the Clerks of the Boards of Supervisors.*

YEAR.	Real.	Personal taxed locally for local purposes.	Personal not taxed locally for State purposes.	Taxation.
1840	$517,723,170	$121,447,830		$3,088,408 22
1841	531,987,886	123,311,644		3,173,355 97
1842	504,254,029	116,595,233		4,246,487 78
1843	476,999,430	118,602,084		3,965,180 14
1844	480,027,609	119,612,343		4,243,101 81
1845	486,490,121	115,988,895		4,170,527 95
1846	496,483,411	119,880,236		4,647,461 88
1847	509,496,855	121,162,201		4,843,575 60
1848	426,624,853	125,663,318		5,295,458 23
1849	536,162,901	129,926,625		5,548,981 28
1850	571,690,807	153,183,486		6,312,787 33
1851	888,237,812	196,538,263		6,759,438 26
1852	946,467,907	221,802,950		7,007,688 08
1853	1,015,782,791	249,720,727		9,326,763 97
1854	1,091,514,033	272,638,110		9,638,279 63
1855	1,107,272,715	294,012,584		11,678,015 69
1856	1,112,133,136	316,506,930		12,743,179 73
1857	1,111,551,629	319,897,155		15,166,309 00
1858	1,095,403,134	307,049,165		15,426,593 20
1859	1,098,666,251	315,168,117		16,353,301 38
1860	1,119,933,484	320,617,352		18,956,024 50
1861	1,121,134,480	313,802,682		20,402,276 51
1862	1,113,779,352	314,111,034		19,456,288 40
1863	1,161,750,000	339,249,877		23,046,800 66
1864	1,158,327,371	392,552,314		39,873,942 56
1865	1,196,403,416	334,826,220		45,961,440 62
1866	1,237,703,092	436,404,633		40,568,244 69
1867	1,327,403,886	438,685,254		46,518,921 62
1868	1,418,132,855	441,987,915		44,298,435 90
1869	1,532,720,907	434,280,278		46,161,531 50
1870	1,599,930,166	452,607,732		50,328,684 21
1871	1,644,379,410	447,248,035		45,674,486 92
1872	1,692,523,071	437,102,215		63,511,936 12
1873	1,750,698,918	418,608,955		51,444,536 27
1874	1,960,352,703	407,427,399		57,811,381 92
1875	2,108,325,872	357,941,401		56,926,470 69
1876	2,376,252,178	379,488,140		52,148,368 37
1877	2,373,408,540	364,960,110		50,237,164 06
1878	2,333,669,813	352,469,320		48,047,241 97
1879	2,315,400,526	322,468,712		47,148,475 04
1880	2,340,335,690	340,921,916		49,117,782 18
1881	2,432,661,378	351,021,189		49,286,772 55
1882	2,557,218,240	315,039,085		47,573,820 07
1883	2,669,173,011	345,418,361		50,936,788 95
1884	2,762,348,218	332,383,239		52,372,707 00
1885	2,899,890,062	324,783,281		57,262,650 02
1886	3,025,220,738	335,898,389		58,110,078 99
1887	3,122,588,084	346,611,861		57,331,191 58
1888	3,213,171,201	354,258,556		60,639,806 72
1889	3,298,323,931	385,329,131		69,553,028 06
1890	3,397,234,679	382,159,067		60,493,038 17
1891	3,526,645,815	405,095,684		60,234,234 65
1892	3,626,645,093	491,675,158	$80,261,302	63,688,423 37
1893	3,761,679,384	540,708,935	102,506,261	66,771,817 50
1894	3,841,582,748	562,193,379	111,693,960	67,166,683 60
1895	3,908,853,377	541,621,122	81,761,596	72,557,905 54
1896	4,041,826,586	544,311,557	79,152,449	71,553,458 96
1897	4,349,801,526	649,364,694	100,555,201	80,865,704 58
1898	4,413,848,496	758,581,839	96,033,511	62,753,729 39
1899	4,811,593,059	742,959,229	93,249,536	102,940,006 33
1900	5,093,025,771	672,715,703	78,819,796	100,099,372 77
1901	5,169,308,070	701,565,906	116,473,594	105,656,212 21
1902	5,297,763,882	672,149,054	115,412,815	104,107,361 08
1903	6,749,509,958	819,203,165	122,236,996	94,989,856 45
1904	7,051,455,025	758,893,605	72,182,990	103,676,463 65
1905	7,312,621,452	816,399,935	113,930,665	106,441,726 08
1906	7,933,057,917	697,006,582	64,685,105	111,340,919 44

Statement, by Counties, showing all taxes levied for State, Judiciary, County, City, Village and School purposes for the year **1906.**

COUNTIES.	Real.	Personal.	Judicial stenographers' tax.	County tax.	Town tax.	City tax.	Village tax.	Local school tax.	Total tax.
Albany	$101,202,355	$7,211,950	$5,524 06	$471,498 88	$1,122,309 73	$3,887,388 46	$25,280 76	$442,556 85	$5,954,558 74
Allegany	15,679,320	1,333,884	800 97	47,753 51	106,360 16		96,303 25	112,533 85	365,751 74
Broome	35,601,333	2,072,635	2,177 17	189,500 06	48,801 29	458,404 05	78,922 92	198,645 68	976,451 17
Cattaraugus	24,435,737	1,569,379	1,225 84	65,000 00	94,098 13	16,213 49	120,960 65	268,702 54	566,200 65
Cayuga	33,963,913	2,214,184	1,903 03	116,192 94	59,693 04	521,165 37	23,962 48	169,521 80	892,438 66
Chautauqua	41,519,609	2,258,915	2,062 11	60,994 98	150,973 22	84,501 03	157,779 28	328,321 88	784,632 50
Chemung	25,827,263	1,539,813	1,551 57	86,048 43	79,725 54	597,738 17	34,820 49	150,795 65	950,679 85
Chenango	15,236,999	1,135,355	968 81	68,454 73	84,500 90		67,573 46	104,281 60	325,779 50
Clinton	6,639,032	333,355	305 83	59,265 29	76,342 50	56,028 27	16,036 83	95,808 05	303,786 77
Columbia	22,972,994	1,782,362	1,310 39	127,032 09	64,753 07	139,728 89	27,079 88	105,137 63	465,041 95
Cortland	13,798,549	653,950	846 59	45,485 92	58,141 96	87,082 37	22,822 96	63,272 64	277,652 44
Delaware	13,774,288	1,307,139	872 94	65,545 82	131,738 16		42,415 56	131,974 73	372,547 21
Dutchess	42,314,142	3,991,049	5,470 87	161,223 80	125,479 69	375,162 78	201,519 44	239,718 16	1,108,574 74
Erie	311,639,045	8,376,002	15,337 11	973,898 29	193,043 62	9,294,806 74	208,097 17	1,757,236 83	12,442,419 76
Essex	11,096,104	611,815	511 68	58,376 34	110,222 90		108,887 20	95,257 93	373,256 05
Franklin	11,423,525	707,780	535 41	60,158 42	67,491 66		144,330 25	111,469 49	383,985 23
Fulton	13,435,778	803,410	626 56	74,886 33	25,133 31	128,809 54	8,212 14	117,099 07	354,766 95
Genesee	21,457,824	2,037,273	1,123 06	57,272 46	56,491 01		105,818 29	114,076 29	314,781 11
Greene	12,050,923	713,115	678 82	90,526 41	61,163 43		44,606 38	75,824 75	272,799 79
Hamilton	3,846,563	20,525	170 83	38,670 88	47,954 88			25,171 42	111,968 01
Herkimer	25,482,388	1,433,840	1,808 75	120,511 11	99,897 74	166,522 61	119,470 42	164,706 58	672,917 21
Jefferson	40,896,106	2,974,744	2,866 25	72,342 64	87,816 22	469,099 95	**84,612 35	238,677 83	955,415 24
Lewis	9,579,417	924,050	700 36	36,000 00	63,964 23		57,141 50	57,287 05	215,093 14
Livingston	24,511,767	2,285,022	1,446 61	63,004 92	70,697 39		86,130 36	101,249 42	322,528 70
Madison	18,392,912	1,307,090	1,156 70	75,535 45	106,851 08	164,654 42	60,377 43	112,435 38	521,010 46
Monroe	165,665,161	8,087,070	8,963 26	466,880 97	148,496 24	2,861,611 56	54,607 80	801,337 84	4,431,897 76
Montgomery	24,810,727	1,231,135	1,151 46	78,848 54	80,238 52	241,479 15	88,222 44	138,464 44	628,404 55
Nassau	32,086,538	3,957,410	4,147 50	343,900 47	115,761 88		148,839 96	318,509 41	931,159 22
New York (Greater)	5,738,487,245	567,306,940	79,415 01	4,624,255 76		87,751,737 71		24,902,392 16	117,357,800 64
Niagara	50,778,539	1,666,846	2,421 11	149,820 81	67,248 12	1,011,712 52	18,487 23	280,558 74	1,530,248 53
Oneida	59,602,914	5,921,001	4,261 39	433,904 85	187,543 40	*384,008 18	58,861 64	397,999 23	1,466,578 69
Onondaga	122,730,062	6,669,782	8,376 85	389,300 00	98,979 96	1,796,424 16	166,140 24	712,955 76	3,172,176 97
Ontario	29,768,095	2,670,612	1,722 77	95,626 44	93,986 21	80,773 36	177,942 49	151,979 03	602,030 30
Orange	40,501,577	2,813,665	5,139 77	208,783 17	101,940 25	274,787 12	109,830 00	336,241 24	1,036,721 55
Orleans	16,278,692	878,109	815 58	53,299 62	49,366 44		145,093 02	95,716 31	344,290 97

*City of Utica taken from 1905 report. **Villages not reported: Jefferson County, Cape Vincent and Ellisburg. Saratoga County, Waterford. Steuben County, Cohocton. Westchester County, Larchmont and Pleasantville.

Oswego	26,263,196	1,568,221	1,796 69	125,241 37	66,016 93	419,706 23	27,139 51	158,905 80	798,806 53
Otsego	19,913,920	1,968,907		81,769 99	65,335 53		176,671 89	135,380 68	459,158 09
Putnam	10,456,480	958,770	1,136 04	36,770 42	19,297 42		16,918 65	39,637 63	113,760 16
Rensselaer	73,600,059	4,262,038	4,100 29	256,343 45	60,636 43	983,423 49	32,278 44	327,156 45	1,663,938 55
Rockland	17,020,619	448,425	2,007 84	140,558 50	42,230 05		114,689 75	139,933 16	439,369 30
St. Lawrence	38,842,916	3,315,960	1,852 88	76,845 42	143,567 52	87,472 28	111,708 37	202,456 56	623,903 03
Saratoga	25,011,095	739,760	1,134 43	138,270 18	118,979 53		**66,844 78	176,191 30	501,420 22
Schenectady	41,107,289	2,165,131	1,444 85	193,281 89	43,413 82	1,484,447 28	18,645 60	326,691 78	2,067,925 22
Schoharie	10,803,108	995,099	618 64	29,179 81	30,031 39		46,228 73	61,788 96	167,847 53
Schuyler	6,397,194	472,048	405 07	16,594 93	29,152 68		24,450 05	31,313 76	101,916 49
Seneca	14,846,017	974,464	846 04	32,832 79	50,461 64		122,825 92	63,892 12	270,858 51
Steuben	33,486,813	2,049,923	1,906 91	130,641 54	132,938 30	247,588 87	**65,190 78	210,965 72	798,232 12
Suffolk	59,252,526	3,689,460	7,600 83	78,457 68	276,761 69		153,523 30	307,756 87	824,100 37
Sullivan	6,276,636	264,940	333 34	39,657 22	74,723 17		22,074 81	71,339 95	208,128 49
Tioga	12,752,416	1,085,885	812 80	29,390 77	51,030 70		127,214 29	71,968 89	280,417 45
Tompkins	16,563,452	1,186,705	1,021 98	45,699 04	44,286 83	163,577 70	13,961 60	94,159 18	362,706 33
Ulster	26,311,457	784,970	1,434 36	227,597 73	177,718 28	259,042 17	42,748 92	207,180 38	915,721 84
Warren	8,732,599	1,067,795	408 20	90,163 62	54,959 93		152,314 37	89,462 86	387,308 98
Washington	17,646,285	1,441,295	857 87	90,000 00	74,289 53		104,015 22	130,857 51	400,020 13
Wayne	23,566,881	1,553,798	1,342 08	63,362 85	95,471 68		96,920 95	134,104 84	391,202 40
Westchester	241,741,434	13,059,214	26,293 02	473,594 97	367,215 23	3,686,047 31	**1,115,292 53	1,276,020 67	6,944,463 73
Wyoming	14,711,608	1,388,903	767 90	46,011 23	46,438 10		87,380 59	84,085 72	264,683 54
Yates	10,266,461	763,665	605 33	33,326 34	38,659 70		48,513 28	49,000 86	170,105 51
Total	$7,933,057,917	$697,006,582	$227,124 41	$12,594,392 07	$6,242,821 96	$118,181,145 23	$5,698,688 69	$37,998,168 91	$180,942,341 27

**Villages not reported: Jefferson County, Cape Vincent and Ellisburg. Saratoga County, Waterford. Steuben County, Cohocton. Westchester County, Larchmont and Pleasantville.

Statement of percentage of State Tax to total tax levied for State, County, Town, City, Village and School purposes.

COUNTY.	1901.	1902.	1903.	1904.	1905.
Albany	.056	.008	.007	.007	.0059
Allegany	.072	.009	.009	.009	.011
Broome	.065	.009	.008	.009	.013
Cattaraugus	.069	.009	.009	.009	.0098
Cayuga	.08	.009	.009	.011	.010
Chautauqua	.058	.008	.006	.007	.008
Chemung	.064	.009	.007	.005	.008
Chenango	.074	.01	.01	.001	.011
Clinton	.046	.005	.005	.005	.066
Columbia	.070	.009	.009	.011	.010
Cortland	.072	.01	.009	.009	.011
Delaware	.049	.009	.008	.009	.009
Dutchess	.082	.018	.014	.014	.015
Erie	.058	.006	.007	.007	.007
Essex	.053	.008	.007	.007	.009
Franklin	.047	.007	.006	.007	.008
Fulton	.047	.008	.007	.007	.008
Genesee	.109	.16	.017	.016	.019
Greene	.058	.009	.008	.01	.011
Hamilton	.034	.006	.005	.006	.007
Herkimer	.056	.008	.009	.009	.006
Jefferson	.079	.009	.01	.009	.009
Lewis	.077	.011	.012	.013	.015
Livingston	.12	.017	.016	.017	.019
Madison	.072	.011	.011	.009	.010
Monroe	.06	.007	.006	.005	.018
Montgomery	.069	.009	.009	.009	.011
Nassau	.06	.012	.01	.011	.011
New York—(Greater)	.077	.046	.006	.005	.006
Niagara	.061	.008	.007	.006	.008
Oneida	.059	.007	.007	.009	.007
Onondaga	.05	.008	.008	.008	.008
Ontario	.085	.012	.01	.011	.012
Orange	.065	.015	.012	.011	.012
Orleans	.077	.012	.01	.011	.013
Oswego	.065	.009	.009	.008	.008
Otsego	.082	.013	.012	.013	.012
Putnam	.087	.021	.019	.021	.021
Rensselaer	.066	.008	.008	.007	.009
Rockland	.051	.012	.011	.011	.012
St. Lawrence	.089	.012	.011	.012	.013
Saratoga	.047	.007	.006	.006	.008
Schenectady	.067	.007	.005	.006	.008
Schoharie	.088	.013	.012	.014	.014
Schuyler	.081	.013	.011	.013	.013
Seneca	.089	.012	.012	.013	.016
Steuben	.068	.009	.009	.009	.010
Suffolk	.095	.026	.023	.024	.023
Sullivan	.039	.005	.005	.006	.006
Tioga	.075	.011	.011	.011	.011
Tompkins	.082	.01	.009	.009	.010
Ulster	.042	.006	.005	.006	.006
Warren	.035	.006	.005	.004	.005
Washington	.067	.01	.01	.009	.010
Wayne	.09	.013	.013	.014	.017
Westchester	.055	.013	.011	.01	.011
Wyoming	.087	.012	.011	.012	.016
Yates	.11	.015	.014	.016	.015

Statement showing the assessed valuation of banks and tax paid, as provided in section 24, chapter 550, Laws 1901, for the year 1907.

COUNTIES.	Total capital, surplus and undivided profits.	Tax.
Albany	$7,295,692 58	$72,956 92
Allegany	1,192,662 59	11,926 60
Broome	1,260,752 00	12,607 52
Cattaraugus	1,888,896 50	18,888 96
Cayuga	1,019,751 70	10,197 53
Chautauqua	1,796,706 21	17,967 06
Chemung	810,582 92	8,105 83
Chenango	1,465,736 34	14,657 36
Clinton	917,547 14	9,175 47
Columbia	1,346,630 87	13,466 30
Cortland	838,372 41	8,383 72
Delaware	962,306 46	9,623 04
Dutchess	2,751,259 64	27,512 60
Erie	10,086,757 09	100,867 57
Essex	408,554 87	4,085 55
Franklin	873,720 77	8,737 20
Fulton	1,524,004 21	15,240 05
Genesee	772,188 00	7,721 88
Greene	802,181 50	8,021 81
Hamilton		
Herkimer	1,751,522 05	17,515 17
Jefferson	1,594,500 00	15,945 00
Kings		
Lewis	214,500 00	2,145 00
Livingston	521,775 03	5,217 73
Madison	746,750 53	7,467 48
Monroe	5,029,334 00	50,293 34
Montgomery	2,306,199 07	23,061 99
Nassau	1,164,851 24	11,648 50
New York	315,010,410 76	3,147,832 18
Niagara	1,375,448 90	13,754 48
Oneida	6,270,767 86	62,707 67
Onondaga	4,031,842 88	40,318 42
Ontario	905,663 67	9,056 63
Orange	2,955,380 29	29,553 80
Orleans	444,666 44	4,446 66
Oswego	956,368 12	9,563 64
Otsego	1,616,950 99	16,169 51
Putnam	294,326 36	2,943 25
Queens		
Rensselaer	3,114,218 18	31,142 18
Richmond		
Rockland	570,680 00	5,706 80
St. Lawrence	1,485,060 00	14,850 60
Saratoga	978,187 00	9,781 87
Schenectady	526,186 75	5,261 86
Schoharie	455,841 00	4,558 42
Schuyler		
Seneca	363,452 02	3,634 52
Steuben	1,066,684 25	10,666 82
Suffolk	1,520,758 77	15,207 58
Sullivan	213,844 16	2,138 44
Tioga	620,994 61	6,209 95
Tompkins	893,994 24	8,939 92
Ulster	1,998,259 47	19,982 53
Warren	1,021,720 93	10,217 21
Washington	1,105,264 13	11,052 63
Wayne	908,964 00	9,089 64
Westchester	2,996,967 21	29,969 71
Wyoming	493,585 09	4,935 85
Yates	200,000 00	2,000 00
Total	$405,740,223 80	$4,055,129 95

Table showing the Tax rates in all of the cities of the State for the year 1907.

CITIES.	Total.	City.	County and State.	Schools.
Albany	.0194	.0152	.0042	*
Amsterdam	.0197	.0168	.0029	*
Auburn	.02924	.01835	.00459	.0063
Binghamton	.0246	.0176	.007	*
Buffalo	.02273	.01952	.00321	*
Cohoes	.01855	.01415	.0044	*
Corning				‡.0075
	.02672	.0218	.00492	§.0146
Cortland	.0156	.0114347	.0041653	*
Dunkirk	.028002	.014546	.002736	.01072
Elmira	.02558	.0199	.00568	*
Fulton, East Side	.0319881	.0274881	.0045	
Fulton, West Side	.0325624	.0280624	.0045	
Geneva	.02011	.01	.00395	.00616
Gloversville	.0276	.0136	.006	.008
Hornell	.0281819	.0130311	.0059461	.0092047
Hudson	.0317679	.0225215	.0092464	*
Ithaca	.0273	.0158	.0045	.007
Jamestown	.02457	.01375	.00237	.00845
Johnstown	.029	.0124	.0066	.01
Kingston	.0244616	.0191709	.0052906	*
Little Falls	.02482	.01782	.007	*
Lockport	.02787	.02328	.00459	*
Middletown	.0338	.02688	.0065	*
Mt. Vernon	.0196	.0129	*	.0067
Newburg	.02772	.0224	.00532	*
New Rochelle	.024617	.024617	*	*
New York (Greater):				
Manhattan Borough, Bronx Borough	.0148499	.0142352	.0006147	*
Brooklyn Borough	.0155408	.0142353	.0013055	*
Queens Borough	.0153393	.0142353	.001104	*
Richmond Borough	.0156884	.0142353	.0014531	*
Niagara Falls	.0242	.01981	.00439	*
North Tonawanda	.0149419	.0110619	.00388	*
Ogdensburg	.0219	.0161	.0058	*
Olean	.023285	.009	.002945	.01134
Oneida	.037422	.025374	.00424	.007808
Oswego	.0262	.0144	.0118	*
Plattsburg	.0492	.0492	*	*
Poughkeepsie	.0265	.0226	.0039	*
Rensselaer	.028696	.01637	.004473	.007853
Rochester	.02198	.01874	.00324	*
Rome	.0323836	.011444	.014125	.00681381
Schenectady	.0172	.0132	.004	*
Syracuse	.02135	.01704	.00431	*
Tonawanda	.030013	.0173	.00308	.009633
Troy	.021198	.01695	.004248	
Utica	†.01948	.00979	.00969	*
Watertown	.023216	.020792	.002424	*
Watervliet	.0272	.0228	.0044	*
Yonkers	¶.....			

* Included in city tax rate. † For last three months of 1907. ‡ Ninth school district not included in total. § Thirteenth school district not included in total. ¶ Not reported.

Table showing amount of money received directly and indirectly for State purposes.

	Direct State Tax levied for State purposes.	Receipts from indirect sources for State purposes.
1867	$12,647,218 71	
1868	10,243,317 01	
1869	10,463,179 33	
1870	14,285,976 55	
1871	11,613,943 51	
1872	19,850,882 30	
1873	14,800,903 38	
1874	15,727,482 08	
1875	14,206,680 61	
1876	8,529,174 32	
1877	8,726,511 01	
1878	7,941,297 94	
1879	7,690,416 34	
1880	9,232,543 33	
1881	6,032,826 31	
1882	6,820,023 29	
1883	9,334,886 31	
1884	7,762,572 78	
1885	9,160,405 11	
1886	9,512,812 91	
1887	9,075,046 81	
1888	9,089,303 85	
1889	12,557,352 74	
1890	8,619,748 17	$3,237,575 31
1891	5,196,666 40	5,593,968 69
1892	7,784,848 16	4,797,209 73
1893	10,418,192 08	5,887,706 55
1894	9,600,231 79	4,817,250 80
1895	13,906,346 22	5,411,654 50
1896	11,751,837 71	9,262,884 89
1897	12,033,651 80	9,204,395 44
1898	10,189,110 93	9,749,688 52
1899	12,640,228 09	10,463,265 71
1900	10,704,153 39	13,226,849 80
1901	6,824,306 01	15,611,498 62
1902	748,072 05	16,051,353 90
1903	761,085 02	22,341,802 97
1904	968,041 89	23,473,046 23
1905	1,191,677 51	23,899,423 44
1906		32,077,393 48
1907		34,474,999 76

TABULATION

OF THE

VALUES OF REAL ESTATE EXEMPTION

Under Chapter 438, Laws of 1904.

The following is a tabulation of the values of real estate exemptions, returned State, in two classifications. To the left of the aggregate is indicated ownership. district property. The "Private Ownership" column on the left contains all or municipalities. To the right of the aggregate is the value of exemption property of the United States, State, counties, cities, towns and villages, not

ALBANY

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albany City	$400,000	$28,711,200	$518,150	$5,156,760		$1,339,500	$8,531,815	$44,657,425
Cohoes City		1,562,000		187,025		131,000	502,747	2,382,772
Watervliet City	1,749,374	601,300		70,250		123,500	449,650	2,994,074
Berne						6,150	19,350	25,500
Bethlehem						26,300	91,880	118,180
Coeymans						46,700	115,300	162,000
Colonie		2,000				24,100	5,069,900	5,096,000
Green Island					$17,000	35,000	92,862	144,862
Guilderland		100				23,050	83,000	106,150
Knox						4,600	24,350	28,950
New Scotland						9,850	45,300	55,150
Rensselaerville					1,000	5,200	29,350	35,550
Westerlo						4,600	21,150	25,750
Total	$2,149,374	$30,876,600	$518,150	$5,414,035	$18,000	$1,779,550	$15,076,654	$55,832,363

ALLEGANY

REAL ESTATE

Alfred		$12,000				$17,800	$117,325	$147,125
Allen					$300	2,000	8,900	11,200
Alma						14,300	2,149	16,449
Almond					800	2,925	11,350	15,075
Amity			$40,000		5,000	17,450	27,180	89,630
Andover					27,500	24,300	99,380	151,180
Angelica			45,000		15,100	8,550	101,130	169,780
Belfast						6,750	45,700	52,450
Birdsall						2,600	5,645	8,245
Bolivar		100				16,150	116,340	132,590
Burns					1,800	6,000	18,850	26,650
Caneadea						3,950	34,425	38,375
Centerville						2,300	3,905	6,205
Clarksville						2,200	2,100	4,300
Cuba						15,400	66,750	82,150
Friendship						20,950	48,525	69,475
Genesee						4,300	7,550	11,850
Granger						1,750	8,880	10,630
Grove						3,090	4,920	8,010
Hume					600	14,600	30,391	45,591
Independence						11,400	10,230	21,630
New Hudson						7,650	15,175	22,825
Rushford						16,900	24,575	41,475
Scio						11,750	108,115	119,865
Ward						3,325	1,100	4,425
Wellsville					10,900	21,400	157,402	189,702
West Almond						2,400	10,118	12,518
Willing						2,665	12,935	15,600
Wirt						9,000	27,900	36,900
Total		$12,100	$85,000		$62,000	$273,855	$1,128,945	$1,561,900

under chapter 438 of the laws of 1904, in the various cities and towns of the In the column headed "Village and School Districts" is included all school exempt property other than that owned by the Federal government, the State classified as to use. The "Miscellaneous" column on the right contains all classified under the various headings to the right of the aggregate column.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$1,339,500	$955,000	$5,102,300	$41,600	$1,315,500	$121,100	$1,361,100	$7,200	$67,215	$34,346,910
131,000		471,800	200	20,000		9,000		21,747	1,729,025
123,500	17,000	417,700	1,200					14,950	2,419,724
6,150		15,550	1,200					2,600	
26,300		46,700	42,000					3,180	
46,700		47,500	63,500					4,300	
24,100		77,100	4,891,800	98,000				3,000	2,000
35,000		83,000						9,862	17,000
23,050		52,600	10,500				15,000	4,900	100
4,600		21,800	1,400					1,150	
9,850		33,700	4,500					7,100	
5,200		17,000	8,000		1,000			4,350	
4,600		16,500	1,500					3,150	
$1,779,550	$972,000	$6,403,250	$5,067,400	$1,433,500	$122,100	$1,370,100	$22,200	$147,504	$38,514,759

COUNTY.

EXEMPTIONS.

$18,300	$91,400	$11,900	$9,800					$4,225	$11,500
2,000		4,200	3,200					1,500	300
14,300		1,100						1,049	
2,925		5,450	1,875		$800			4,025	
15,250		21,100	4,600		5,000			1,480	42,200
24,300		66,500	25,780					7,100	27,500
8,550		23,800	72,000	$52,000			$5,000	5,330	3,100
6,150		38,500	1,350					5,850	600
2,600		3,850	800					995	
14,250		58,000	52,000					6,340	2,000
5,100		16,300	1,050					1,500	2,700
3,950	21,000	10,350						3,075	
2,300		2,600	880					425	
2,200		1,800	100					200	
11,200		56,200	1,200					9,350	4,200
13,750		29,100	10,250					8,475	7,900
4,300		3,600	450					3,500	
1,750		3,800	3,000					2,080	
3,090		2,400	20					2,500	
14,000		15,700	3,200		600			11,491	600
11,400		6,900	550					2,780	
7,650		8,350	800					6,025	
16,900		18,900	1,900					3,775	
11,000		11,500	95,000					1,615	750
3,325		800	300						
21,400	3,700	101,800	11,400					39,702	11,700
2,400		3,300	4,500					2,318	
2,665		9,300	1,600					2,035	
8,500		2,300	24,400					1,200	500
$255,505	$116,100	$539,400	$332,005	$52,000	$6,400		$5,000	$139,940	$115,550

BROOME

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Binghamton City....	$150,000	$1,650,000	$1,000,000	$3,302,800		$389,000	$1,699,500	$8,191,300
Barker.....						7,800	14,910	22,710
Binghamton.....						2,000	10,150	12,150
Chenango.....						7,600	19,050	26,650
Colesville.....						14,600	41,975	56,575
Conklin.....							3,200	3,200
Dickinson.....			50,000			1,800	10,750	62,550
Fenton.....						2,200	16,100	18,300
Kirkwood.....		85,000				8,200	14,925	108,125
Lisle.....					$500	8,600	15,945	25,045
Maine.....						4,650	23,106	27,756
Nanticoke.....						1,700	3,100	4,800
Sanford.....						6,600	24,814	31,414
Triangle.....					6,130	18,500	17,010	41,640
Union.....						173,850	174,774	348,624
Vestal.....						9,900	17,700	27,600
Windsor.....					6,000	35,475	29,500	70,975
Total.....	$150,000	$1,735,000	$1,050,000	$3,302,800	$12,630	$692,475	$2,136,509	$9,079,414

CATTARAUGUS

REAL ESTATE

Allegany.....						$11,250	$148,080	$159,330
Ashford.....						5,500	17,570	23,070
Carrollton.....					$200	3,500	5,100	8,800
Cold Spring.....					200	1,500	37,775	39,475
Conewango.....						5,750	11,485	17,235
Dayton.....						7,950	26,055	34,005
East Otto.....					200	2,300	11,400	13,900
Elko.....					100	750	22,500	23,350
Ellicottville.....					1,500	16,650	35,390	53,540
Farmersville.....					4,825	9,350	9,450	23,625
Franklinville.....					5,000	19,485	65,800	90,285
Freedom.....						4,350	13,950	18,300
Great Valley.....						15,550	21,628	37,178
Hinsdale.....						5,450	46,365	51,815
Humphrey.....						4,325	4,140	8,465
Ischua.....						5,175	14,360	19,535
Leon.....						3,600	5,610	9,210
Little Valley.....			$100,000		4,000	47,100	44,685	195,785
Lyndon.....						2,500	6,410	8,910
Machias.....			40,000		400	10,700	17,350	68,450
Mansfield.....					200	1,200	3,975	5,375
Napoli.....					300	2,500	5,275	8,075
New Albion.....					1,500	22,700	18,425	42,625
Olean City.....		$40,000		$246,150		133,000	183,575	202,725
Olean.....						38,150	76,842	114,992
Otto.....					600	2,575	8,250	11,425
Perrysburg.....					1,000	5,600	29,805	36,405
Persia.....						28,200	20,550	48,750
Portville.....						32,500	37,410	69,910
Randolph.....						12,100	111,440	163,540
Red House.....		2,300				2,000	2,550	6,850
Salamanca.....						23,700	71,005	94,705
South Valley.....		100				5,900	21,525	27,525
Yorkshire.....						15,500	27,125	42,625
Total.....		$42,400	$140,000	$246,150	$20,025	$508,360	$1,182,855	$2,139,790

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$389,000	$99,000	$1,138,225	$40,400	$50,000	$90,000	$32,400		$249,475	$6,102,800
7,800		11,300	260					3,350	
2,000		2,800	450					6,900	
7,600		11,500	5,000					2,550	
14,600		16,600	6,150					19,225	
.....		1,500						1,700	
1,800		3,650	2,500	50,000				4,600	
2,200		4,300						11,800	
8,200		10,400	1,600	85,000				2,925	
8,600		9,200	1,500					5,245	500
4,650		18,400	1,100					3,606	
1,700		3,100							
6,600		12,200	1,650					10,964	
18,500		13,375	430					3,335	6,000
100,000		133,390	20,000	1,500		75		19,809	73,850
9,900		13,400	1,200					3,100	
15,475		19,250	3,650					6,600	26,000
$598,625	$99,000	$1,422,590	$85,890	$186,500	$90,000	$32,475		$355,184	$6,209,150

COUNTY.

EXEMPTIONS.

$11,250	$133,400	$5,000	$6,800					$2,880	
5,500	2,000	12,230	1,900					1,470	
3,500		4,800	300						$200
1,500		1,850	550					2,125	33,450
5,750		4,600	1,350					5,535	
7,950		22,700						3,355	
2,300		5,200	350					5,850	200
750	22,500								100
16,650		25,300	6,800					3,290	1,500
9,350		7,500	150					1,800	4,825
16,985		45,150	4,750				$5,000	4,900	13,500
4,350		8,950	2,400					2,600	
15,550		9,450	1,500			$10,000		678	
5,450		8,800	30,500					7,065	
4,325		3,750	90					300	
5,175		5,900	5,500					2,960	
3,600		2,800	1,600					1,210	
22,100		19,000	2,600				12,000	11,085	129,000
2,500		4,600	1,000					810	
10,700		8,400	2,500					6,450	40,400
1,200		150	525					3,300	200
2,500		2,725	1,000					1,550	300
22,700		7,350	4,500					6,575	1,500
133,000		145,400			$4,000			34,175	286,150
33,950		39,700	17,000			1,500		18,642	4,200
2,575	450	7,800	500						600
5,600		4,200	750					3,855	22,000
28,200		20,300	250						
27,500		33,450	1,200					2,760	5,000
7,800	92,000	9,100	2,300					8,040	4,300
2,000		1,000						1,550	2,300
20,700		52,300	4,000					14,705	3,000
5,900		1,500	25						20,100
15,500		17,700	3,500					5,925	
$464,360	$250,350	$548,125	$106,190		$4,000	$11,500	$17,000	$165,440	$572,825

CAYUGA

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Auburn City	$100,000	$1,400,400	$140,000	$674,500		$359,000	$1,381,445	$4,055,345
Aurelius						6,600	15,850	22,450
Brutus						19,300	108,405	127,705
Cato						5,700	21,440	27,140
Conquest						6,200	17,000	23,200
Fleming						4,700	8,300	13,000
Genoa						3,950	14,450	18,400
Ira						7,450	85,776	93,226
Ledyard						22,500	299,450	321,950
Locke		50				7,800	47,150	55,000
Mentz		1,500				21,800	70,390	92,690
Montezuma						3,300	8,975	12,275
Moravia			3,000			30,800	102,074	135,874
Niles						4,930	14,142	19,042
Owasco					$1,000	3,800	18,000	22,800
Scipio						4,800	55,900	60,700
Sempronius						4,500	6,300	10,800
Sennett			40,000			3,900	31,900	75,800
Springport						23,700	195,950	219,650
Sterling	1,500					14,300	60,295	76,095
Summer Hill		110				3,000	36,140	39,250
Throop						4,500	9,495	13,995
Venice		170			500	5,500	13,590	19,760
Victory						4,000	13,450	17,450
Total	$101,500	$1,402,230	$183,000	$674,500	$1,500	$575,000	$2,635,867	$5,573,597

*No report.

CHAUTAUQUA

REAL ESTATE

Arkwright		$646				$4,200	$9,744	$14,590
Busti						52,900	28,870	81,770
Carroll						4,025	12,605	16,630
Charlotte		1,423				10,500	11,611	23,534
Chautauqua			$74,000			56,850	97,820	228,670
Cherry Creek						8,550	127,024	135,574
Clymer					$2,500	2,900	17,650	23,050
Dunkirk City	$50,000			$247,450		103,500	355,524	756,474
Dunkirk						1,300	7,275	8,575
Ellery		2,600	2,000			10,900	55,450	70,950
Ellicott						50,850	35,155	86,005
Ellington						5,900	24,380	30,280
French Creek						3,975	9,700	13,675
Gerry						1,925	13,975	15,900
Hanover						70,650	53,195	123,845
Harmony						15,700	94,670	110,370
Jamestown City	163,000	42,000		787,500		504,400	1,293,700	2,790,600
Kiantone						1,700	2,225	3,925
Mina						4,500	39,000	43,500
Poland					210	4,210	46,755	51,175
Pomfret		250,000			3,500	58,300	133,300	445,100
Portland					10,000	66,650	120,400	197,050
Ripley						14,900	36,850	51,750
Sheridan		5,600			200	9,950	22,680	38,430
Sherman						13,450	48,600	62,050
Stockton					3,500	10,450	63,900	77,850
Villenova						6,150	33,360	39,510
Westfield					61,500	151,600	104,668	317,768
Total	$213,000	$302,269	$76,000	$1,034,950	$81,410	$1,250,885	$2,900,086	$5,858,600

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$359,000	$320,000	$763,400	$36,400	$81,000	$35,000	$34,500		$131,545	$2,294,500
6,600		11,650	600					3,600	
14,300		86,100	2,800					19,505	5,000
5,700		12,000	1,000					8,440	
6,200		14,000	900					2,100	
4,700		8,300	*						
3,950		7,900	200					6,350	
7,450		10,800	63,230					11,776	
20,500	240,000	53,000	2,500		2,000			3,950	
7,800		8,900	37,150					1,100	50
20,800		38,600	24,700					7,090	1,500
3,300		6,300	600					2,075	
27,800		65,400	12,500		5,000		$3,000	19,174	3,000
4,900		6,000	200					7,942	
3,800		14,900	400					2,700	1,000
4,800	4,000	22,500	23,500			400		2,500	
4,500		1,800	2,300					2,200	
3,900		23,500	5,400					3,000	40,000
20,100	45,000	27,100	118,175		1,000			4,675	3,600
14,300		33,900	24,000					2,395	1,500
3,000		5,000	25,000					6,140	110
4,500		5,600	1,020					2,875	
5,500		8,900			1,500			3,190	670
4,000		6,700	1,000					5,750	
$561,400	$609,000	$1,242,230	$386,545	$81,000	$44,500	$34,900	$3,000	$230,072	$2,350,930

COUNTY.

EXEMPTIONS.

$4,200		$2,000	$6,550					$1,194	$646
12,900		13,300	5,600					9,970	40,000
4,025		4,385	3,300				$500	4,420	
10,400		6,100	315					5,196	1,523
29,350		42,200	43,000	$40,000				12,620	61,500
8,550		7,550	107,000					12,474	
2,900		7,950	1,400					8,300	2,500
103,500		218,450		80,660	$24,000	$5,000	8,000	19,414	297,450
1,300		2,275		5,000					
10,900		6,400	45,500					3,550	4,600
48,050		13,600	5,500					16,055	2,800
5,900		7,950	14,600					1,830	
3,975		3,050	5,000					1,650	
1,925		1,500	475	12,000					
28,650		32,400	12,200					8,595	42,000
15,700		17,750	70,300					6,620	
504,400	$40,000	756,250	35,000	67,000	225,000	67,000		103,450	992,500
1,750		1,875	300						
4,500		8,800	21,500					8,700	
4,210		6,400	39,000					1,355	210
273,300		85,270	26,150		3,500	10,000		8,380	38,500
23,650		47,950	62,500		10,000			9,950	43,000
14,900		25,700	4,050					7,100	
9,950		3,500	15,280					3,900	5,800
10,450		18,800	16,500					13,300	3,000
10,450		17,350	40,500		3,500			6,050	
6,150		5,200	20,500					7,660	
54,600		89,500	8,800		60,000			6,368	98,500
$1,210,535	$40,000	$1,453,455	$610,820	$204,660	$326,000	$82,000	$8,500	$288,101	$1,634,529

CHEMUNG

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Ashland						$15,200	$10,782	$25,982
Baldwin						2,250	5,450	7,700
Big Flats						6,450	18,050	24,500
Catlin						4,750	3,075	7,825
Chemung						8,700	8,850	17,550
Elmira City	$180,000	$1,575,000	$147,500	$327,500		622,000	1,745,524	4,597,524
Elmira						6,000	6,850	12,850
Erin						1,975	7,500	9,475
Horseheads			41,200			92,950	125,630	259,780
Southport						10,700	21,800	32,500
Van Etten						9,580	44,375	53,955
Veteran			300			7,300	21,383	28,983
Total	$180,000	$1,575,000	$189,000	$327,500		$787,855	$2,019,269	$5,078,624

CHENANGO

REAL ESTATE

Afton						$25,750	$63,100	$88,850
Bainbridge						2,600	25,450	28,050
Columbus						4,700	11,300	16,000
Coventry						3,800	12,250	16,050
German						2,550	3,450	6,000
Greene					$30,000	33,700	94,210	157,910
Guilford						6,725	21,591	28,316
Lincklaen		$475				1,900	3,050	5,425
McDonough						1,600	14,630	16,230
New Berlin						37,600	88,100	125,700
North Norwich						5,500	21,160	26,660
Norwich			$48,000		18,000	73,900	143,100	283,000
Otselic		350				5,270	8,650	14,270
Oxford		315,000			3,000	49,800	56,650	424,450
Pharsalia		4,470				3,350	18,050	25,870
Pitcher						4,750	6,705	11,455
Plymouth						2,420	11,750	14,170
Preston		25	28,500			2,275	4,725	35,525
Sherburne						25,050	55,155	80,205
Smithville							6,920	6,920
Smyrna					3,000	6,600	26,790	36,390
Total		$320,320	$76,500		$54,000	$299,840	$696,786	$1,447,446

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary, tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$5,100		$6,500						$4,282	$10,100
2,250		3,750	$650					1,050	
6,450		6,700	10,000					1,350	
4,750		2,450						625	
8,700		4,700	1,700					2,450	
622,000	$267,000	1,070,000	122,000	$82,000	$15,000	$33,500		156,024	2,280,000
6,000								5,850	1,000
1,975		2,700	450					4,350	
41,850		55,990	38,280				$9,200	22,180	92,300
10,700		12,500	1,400					7,900	
7,590		10,700	24,100					9,575	2,000
7,300		10,000	1,200					10,183	300
$724,655	$267,000	$1,185,990	$199,760	$82,000	$15,000	$33,500	$9,200	$225,819	$2,335,700

COUNTY.

EXEMPTIONS.

$5,750		$14,300	$37,500				$10,000	$1,300	$20,000
2,600		17,300	2,000					6,150	
4,700		5,370	1,530					4,400	
3,800		5,450	1,950					4,850	
2,550		1,000	500					1,950	
33,700		66,800	6,250		$30,000		2,500	18,660	
6,725		8,650	2,225					10,716	
1,900		1,850	1,200						475
1,600		4,680	300					9,650	
9,800		31,600	49,400					7,100	27,800
5,500		4,300	15,800					1,080	
52,900		79,900	12,600	$3,000	10,000	$5,000	5,000	45,000	69,000
5,070		2,550	2,500					3,000	550
23,900		36,300	5,900		3,000			14,550	341,000
3,350		4,200	8,600					5,250	4,470
4,750		6,250	455						
2,420		2,250	9,500						
2,275		2,100	2,350					275	28,525
8,800		43,800	1,655					9,700	16,250
.....		1,500						5,420	
6,600		8,400	10,600					7,790	3,000
$188,590		$348,550	$172,715	$3,000	$43,000	$5,000	$17,500	$158,021	$511,070

CLINTON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Altona					$1,500	$5,900	$4,320	$11,720
Ausable		$250			500	1,800	29,200	31,750
Beekmantown	$5,000		$75,000			7,000	9,905	96,905
Black Brook						2,350	4,560	6,910
Champlain	6,000					39,200	42,870	88,070
Chazy					100	6,650	11,870	18,620
Clinton						2,770	4,410	7,180
Dannemora		1,679,600					13,230	1,692,860
Ellenburg						1,325	8,830	10,155
Mooers					1,200	23,400	24,460	49,060
Peru	800					3,020	10,600	15,020
Plattsburg City	810,000	125,000	95,000	$255,700		207,600	286,450	1,779,750
Plattsburg	12,000	35,575				4,000	205,150	256,725
Saranac						1,060	19,955	21,015
Schuyler Falls		30,000				7,900	10,480	48,380
Total	$833,800	$1,870,425	$170,000	$255,700	$3,300	$314,575	$686,320	$4,134,120

COLUMBIA

REAL ESTATE

Ancram						$6,350	$9,400	$15,750	
Austerlitz		$3,075				3,660	12,090	18,820	
Canaan		300			$500	4,100	27,950	31,850	
Chatham		1,000				15,200	79,050	95,250	
Claverack		1,200				17,500	107,800	126,500	
Clermont					800	7,500	4,700	13,000	
Copake						5,300	77,800	83,100	
Gallatin						1,900	6,100	8,000	
Germantown						2,800	10,090	12,890	
Ghent			$40,000		1,200	52,100	60,750	154,050	
Greenport		600				1,800	2,800	5,200	
Hillsdale		100				9,000	20,375	29,475	
Hudson City		460,000	37,000	$437,500		74,000	447,000	1,455,500	
Kinderhook					38,000	90,300	190,750	319,050	
Livingston					1,000	14,400	35,750	51,150	
New Lebanon						5,475	17,500	22,975	
Stockport						5,800	18,185	23,985	
Stuyvesant						9,600	15,850	25,450	
Taghkanic						2,800	5,425	8,225	
Total		$466,275	$77,000	$437,500	$41,500	$329,585	$1,148,365	$2,500,225	

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous
$5,900		$3,300	$450					$570	$1,500
1,800	$2,000	19,400	650		$200			7,150	550
7,000		5,700	300					3,905	80,000
2,350		2,930						1,630	
8,000		32,800	750		7,000			2,320	37,200
6,650		9,350	825		100			1,695	
2,770		3,250	580					580	
.....		11,050	90					2,120	1,679,600
1,325		5,915	1,000					1,915	
23,400		18,500	2,000					3,960	1,200
3,(2)		8,200	1,800					600	800
237,600	55,000	306,450		$50,000			$5,000		1,155,700
4,000	200,000	3,400	350					1,400	47,575
1,060		16,400						2,975	580
7,900		9,100	600					780	30,000
$283,375	$257,000	$455,745	$9,395	$50,000	$7,300		$5,000	$31,600	$3,034,705

COUNTY.

EXEMPTIONS.

$6,350		$8,500	$400					$500	
3,660		9,000	625					2,465	$3,075
4,100		11,550	3,000	$2,000		$10,000		400	800
15,200		73,000						6,050	1,000
17,500		72,500	13,000	10,000	$1,400		$2,000	8,900	1,200
7,500		3,500	1,200						800
5,300		33,700	32,500	10,000				1,600	
1,900		4,900	600					600	
2,800		6,300	600					3,190	
52,100		36,100	3,650				15,000	6,000	41,200
1,800		2,800							600
9,000		12,900	4,100					3,375	100
74,000	$25,000	304,500	47,000	44,800	15,000	17,000		8,700	919,500
31,300		158,200	30,000					2,550	97,000
14,400		33,000	1,500					1,250	1,000
5,475		14,800	2,250					450	
5,800	500	13,525	1,210					2,950	
9,600		15,250	600						
2,800		4,000	500					925	
$270,585	$25,500	$818,025	$142,735	$66,800	$16,400	$27,000	$17,000	$49,905	$1,066,275

CORTLAND

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Cincinnatus*								
Cortland City		$250,000	$37,000	$17,900		$69,000	$508,959	$882,859
Cortlandville			10,000		$1,500	15,675	46,450	73,625
Cuyler		225				3,100	10,300	13,625
Freetown					400	2,400	4,250	7,050
Harford						1,600	4,585	6,185
Homer					900	76,950	87,105	164,955
Lapeer						1,175	2,500	3,675
Marathon					5,000	32,600	95,825	133,425
Preble						4,600	15,000	19,600
Scott					500	2,050	12,400	14,950
Solon						3,400	8,600	12,000
Taylor		250				1,800	6,335	8,385
Truxton						4,870	18,180	23,050
Virgil						3,425	15,940	19,365
Willett						2,100	2,600	4,700
Total		$250,475	$47,000	$17,900	$8,300	$220,145	$824,029	$1,367,849

* Not reported

DELAWARE

REAL ESTATE

Andes						$6,550	$16,450	$23,000
Bovina						6,625	16,200	22,825
Colchester						28,500	23,050	51,550
Davenport						7,150	17,925	25,075
Delhi			$46,700			15,500	37,100	99,300
Deposit					$6,000	4,400	33,550	43,950
Franklin						32,400	39,875	72,275
Hamden						5,800	4,200	10,000
Hancock						15,950	21,450	37,400
Harpersfield						6,000	16,250	22,250
Kortright						5,500	12,900	18,400
Masonville					600	5,985	15,850	22,435
Meredith						4,800	13,200	18,000
Middletown					3,000	17,225	28,860	49,085
Roxbury						4,475	82,825	87,300
Sidney						9,800	27,500	37,300
Stamford						10,000	27,500	37,500
Tompkins						6,325	20,475	26,800
Walton		$30,000			5,000	24,900	151,310	211,210
Total		$30,000	$46,700		$14,600	$217,885	$606,470	$915,655

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
.....									
$319,000		$247,700	$137,000	$10,000	$6,000		$50,300	$57,959	$54,900
15,675		25,200	2,300	10,000	3,000			15,950	1,500
3,100		4,350	25					5,925	225
2,400		3,400	550					300	400
1,600		2,400	200					1,985	
46,300		52,500	10,900	900	10,000			12,905	31,550
1,175		1,700	125					675	
9,600		32,375	50,300		8,000			5,150	28,000
4,600		10,000	5,000						
2,050		2,550	8,000					1,850	500
3,400		5,100	300					3,200	
1,800		3,700	775					1,860	250
4,870		8,030	905					9,245	
3,425		10,300	1,200					4,440	
2,100		2,100	500						
$416,495		$401,405	$213,080	$20,900	$27,000		$50,300	$121,344	$117,325

COUNTY.

EXEMPTIONS.

$6,550		$13,900	$2,000					$550	
6,625		16,000						200	
28,500		17,500	800					4,750	
7,150		13,500	500					3,925	
15,500		28,300		$5,500			$1,200	8,800	$40,000
3,700		27,500	1,000	2,000			6,000	3,050	700
13,400		30,600	6,000					3,275	19,000
5,800		4,200							
15,200		20,375	600					475	750
6,000		10,000	5,700					550	
5,000		11,500	1,400						500
5,985		12,300	600					3,550	
4,800		10,350	850					2,000	
15,375		20,600	2,900		$3,000			5,360	1,850
3,825		79,700	600					2,525	650
9,800		24,800	2,700						
10,000		21,700	3,900					1,900	
6,325		12,500						7,975	
16,400		82,350	40,950		10,000		5,000	18,010	38,500
$185,935		$457,675	$70,500	$7,500	$13,000		$12,200	$66,895	$101,950

DUTCHESS

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Amenia						$3,900	$21,050	$24,950
Beekman						4,900	10,175	15,075
Clinton						4,700	14,854	19,554
Dover						5,250	22,176	27,426
East Fishkill		$200			$500	7,200	22,250	30,150
Fishkill		900,000			31,500	183,600	367,650	1,482,750
Hyde Park					6,000	27,100	392,050	425,150
La Grange						6,700	9,999	16,699
Milan						3,200	5,859	9,059
North East						9,450	24,580	34,030
Pawling					10,000	8,500	35,424	53,924
Pine Plains						14,800	35,500	50,300
Pleasant Valley					475	3,900	35,450	39,825
Poughkeepsie City	$120,000	75,000	$200,000	$267,500		223,000	1,355,500	2,241,000
Poughkeepsie		2,556,070		50,000		24,600	2,477,487	5,108,157
Red Hook						26,100	327,500	353,600
Rhinebeck					8,000	36,000	153,300	197,300
Stanford						6,600	29,420	36,020
Union Vale						4,400	115,000	119,400
Wappingers						28,150	145,320	173,470
Washington			75,000			107,000	52,000	234,000
Total	$120,000	$3,531,270	$275,000	$317,500	$56,475	$739,050	$5,652,544	$10,691,839

ERIE

REAL ESTATE

Alden						$10,350	$28,050	$38,400
Amherst						21,400	124,650	146,050
Aurora						74,100	172,400	246,500
Boston					$300	3,300	9,675	13,275
Brant						6,250	24,300	30,550
Cheektowaga						34,700	353,150	387,850
Clarence						11,550	49,900	61,450
Colden		$300				8,550	10,600	19,450
Collins		1,025,000				14,200	244,300	1,283,500
Concord		540			20,000	67,500	80,235	168,235
East Hamburg		325				11,750	16,150	28,225
Eden						7,600	37,200	44,800
Elma						7,900	19,415	27,315
Evans						23,500	33,925	57,425
Grand Island					2,000	2,200	10,325	14,525
Hamburg		1,300				45,950	200,500	247,750
Holland						10,100	25,800	35,900
Lancaster					25,000	78,700	200,500	304,200
Marilla						4,350	13,080	17,430
Newstead					1,100	90,800	88,255	180,155
North Collins					800	12,800	47,636	61,236
Sardinia						4,675	6,945	11,620
Tonawanda						36,100	101,200	137,300
Wales						4,400	13,300	17,700
West Seneca						34,350	90,525	124,875
Tonawanda City		60,000		$256,800		133,600	146,100	593,500
Buffalo City	$6,466,775	4,031,360	$1,124,515	12,033,425		5,179,760	18,080,685	46,916,520
Total	$6,466,775	$5,118,825	$1,124,515	$12,290,225	$49,200	$5,940,435	$20,225,821	$51,215,796

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$3,900		$14,400	$4,300					$2,350	
4,900		7,100	2,150					925	
4,700		7,850	2,200					4,804	
5,250		16,900	2,300					2,976	
7,200		18,000	3,200					1,050	$700
88,300	$3,200	240,900	107,400	$30,000	$10,000			6,150	996,800
22,000	300,000	88,700	500					2,850	11,100
6,700		8,100	525					1,374	
3,200		4,300	725					834	
6,950		21,500	1,530					1,550	2,500
8,500		28,100	1,050	5,000	10,000			1,274	
14,800		20,600	7,200					7,700	
3,900		30,500	1,000		475			3,950	
223,000	39,000	856,500	3,000	297,500	65,000	$69,750		24,750	662,500
24,600	2,271,812	39,300	85,800	2,636,070				575	50,000
25,100	91,000	199,000	300	32,500				4,700	1,000
36,000		93,800	16,200		40,000			3,300	8,000
6,600	15,000	10,500	1,200					2,720	
4,400	300	5,700	2,500				$106,500		
18,650		133,700			10,000			1,620	9,500
107,000		48,000	4,000	75,000					
$625,650	$2,720,312	$1,893,450	$247,080	$3,076,070	$135,475	$69,750	$106,500	$75,452	$1,742,100

COUNTY.

EXEMPTIONS.

$10,350	$1,000	$23,700	$1,850					$1,500	
21,430		52,330	34,000	$35,000				3,350	
57,000	12,500	120,000	16,590	6,000			$1,000	16,400	$17,100
3,000	3,000	5,400	1,275						600
6,230		18,000	5,330					1,000	
34,700	60,000	1,800	231,350	10,000					
11,550		45,270	2,270					2,500	
8,050		6,800						3,800	800
8,400	150,000	23,500	15,600	875,000				5,270	235,800
40,000	23,000	41,000	10,000		$500			8,755	48,040
10,650		10,350	3,100					2,700	1,425
7,600		35,650	1,550						
7,900		14,400	1,350					3,665	
23,530		19,270	2,330	5,650				3,775	
2,270		8,800	600					925	2,000
42,550	1,000	43,600	94,000				60,000	1,900	4,700
9,100		10,900	14,330					600	1,000
70,700		189,270	10,500					800	33,000
4,350		8,270	550					4,330	
38,900		51,270	9,400					6,055	74,600
12,800		23,100	15,700					3,836	800
4,675		5,900	245					800	
7,100		27,500	71,800					1,900	29,000
4,430		7,500	5,800						
31,900		49,800	2,800	36,500				1,425	2,450
130,600		123,000	8,000		1,800			13,330	316,800
5,309,380	1,825,100	10,304,330	1,691,255	5,580,320	605,575	$442,745	12,735	345,635	20,799,445
$5,922,005	$2,072,600	$11,275,330	$2,301,325	$6,548,470	$607,875	$442,745	$73,735	$434,151	$21,537,560

ESSEX

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Chesterfield						$29,675	$18,010	$47,685
Crown Point	$4,000					8,500	15,575	28,075
Elisabethtown			$7,000			4,850	17,435	29,285
Essex					$2,200	6,900	14,500	23,600
Jay					2,000	9,800	24,695	36,495
Keene					1,300	2,225	4,590	8,115
Lewis					900	2,900	7,255	11,055
Minerva						2,600	5,050	7,650
Morish					1,000	45,300	75,475	121,775
Newcomb					50	2,050	3,550	5,650
North Elba					200	25,000	103,215	128,415
North Hudson						4,200	5,470	9,670
St. Armond					6,250	4,750	266,350	277,350
Schroon						3,900	25,210	29,110
Ticonderoga							15,945	15,945
Westport	3,000		5,000		2,000	11,600	24,500	46,100
Willsboro					550	8,150	42,550	51,250
Wilmington						1,350	2,448	3,798
Total	$7,000		$12,000		$16,450	$173,750	$671,823	$881,023

FRANKLIN

REAL ESTATE

Altamont					$2,500	$8,200	$13,220	$23,920
Bangor						5,350	15,740	21,090
Belmont					700	4,700	10,636	16,036
Bombay					500	2,700	164,930	168,130
Brandon							495	495
Brighton						2,600	28,075	30,675
Burke					200	4,000	12,855	17,055
Chateaugay						8,250	11,560	19,810
Constable					500	3,575	9,545	13,620
Dickinson					500	8,100	13,390	21,990
Duane						1,550	2,700	4,250
Port Covington						15,300	26,575	41,875
Franklin						6,900	28,445	35,345
Harrietstown					8,100	27,700	22,673	58,473
Malone		$20,000	$50,000		74,000	63,300	103,590	310,890
Moira					300	4,500	21,953	26,753
Santa Clara						1,500	11,530	13,030
Waverly						4,800	14,880	19,680
Westville						2,480	3,720	6,200
Total		$20,000	$50,000		$87,300	$175,505	$516,512	$849,317

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literaray, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$2,675		$14,200	$550					$3,260	$27,000
8,500		14,500	1,075						4,000
3,350		11,900	900					4,635	8,500
6,900		14,500							2,200
9,800		22,400	175		$2,000			2,120	
2,225		3,500			700			1,090	600
2,900		6,000	100					1,255	800
2,600		4,900	150						
22,800	$3,000	41,300	19,850		1,700			10,625	22,500
2,000		3,500	150						
5,500		17,200	400	$81,000	1,000			3,815	19,500
4,200		3,000	2,200					270	
4,750		15,275	300	250,000				775	6,250
3,900		9,800	12,500					3,110	
.....								15,945	
11,600		17,100	5,100		2,000		$5,000	2,300	3,000
8,150		15,350	25,000					2,300	550
1,350		900	100					1,448	
$133,200	$3,000	$215,125	$68,550	$331,000	$7,400		$5,000	$52,848	$94,900

COUNTY.

EXEMPTIONS.

$6,200	$2,000	$11,100	$120						$4,500
5,350		8,700	750					$6,290	
4,700		5,900	800					3,936	700
2,700		21,000	3,400					530	140,500
.....								495	
2,600		2,900	175	$25,000					
4,000		7,000	350					5,505	200
7,950		10,800	300					460	300
3,575		7,850	650					1,045	500
8,100		8,400	3,700					1,290	500
1,550		2,500	200						
15,300		20,000	1,500					5,075	
6,900		2,840		25,275				330	
23,700		18,700						3,973	12,100
52,600	6,000	73,800	3,840	51,500	$3,000		$20,000	19,150	81,000
4,500	1,500	13,000	1,050					6,403	300
1,500	10,255	1,100						175	
4,800		10,330	800					3,750	
2,480		2,900	120					700	
$158,505	$19,755	$228,820	$17,755	$101,775	$3,000		$20,000	$59,107	$240,600

FULTON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bleecker						$900	$1,240	$2,140
Broadalbin						3,970	20,800	24,770
Caroga						775	1,742	2,517
Ephratah						4,900	13,125	18,025
Johnstown						7,600	11,790	19,390
Mayfield						7,600	16,050	23,650
Northampton						8,250	28,775	37,025
Oppenheim		$865				6,100	11,930	18,895
Perth						3,100	9,280	12,380
Stratford		300				4,525	8,420	13,245
Gloversville City	$50,000	40,000		$74,500		126,500	501,250	792,250
Johnstown City		25,000	$97,000	42,500		105,000	247,300	516,800
Total	$50,000	$66,165	$97,000	$117,000		$279,220	$871,702	$1,481,087

GENESEE

REAL ESTATE

Alabama						$8,525	$83,900	$92,425
Alexander						6,500	37,150	43,650
Batavia		$500,000	$160,000		$8,000	531,500	1,081,075	2,280,575
Bergen						11,700	85,850	97,550
Bethany			50,000		2,500	6,000	44,810	103,310
Byron						6,400	89,700	96,100
Darien						10,000	154,600	164,600
Elba						14,900	60,150	75,050
Le Roy						95,300	312,500	408,800
Oakfield					1,000	9,550	71,000	80,550
Pavilion						9,400	52,050	61,450
Pembroke						10,300	103,850	114,150
Stafford						7,200	34,000	41,200
Total		$500,000	$210,000		$11,500	$727,275	$2,210,635	$3,659,410

GREENE

REAL ESTATE

Ashland		$400				$3,000	$10,700	$14,100
Athens						28,050	36,225	64,225
Cairo			$4,000			5,650	29,550	39,200
Catskill		30,000	31,000			178,100	183,900	423,000
Coxsackie						29,100	96,875	125,975
Durham						3,000	19,550	22,550
Greenville						9,850	27,925	37,775
Halcott						2,000	2,000	4,000
Hunter						24,900	36,900	61,800
Jewett						5,900	13,066	18,966
Lexington						2,300	8,760	11,060
New Baltimore						10,450	23,025	33,475
Prattsville						1,850	5,200	7,050
Windham						4,500	19,750	24,250
Total		$30,400	$35,000			$338,650	$513,406	$887,456

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$900		$975	$45					$220	
3,870		11,050	1,250					8,500	$100
775		700	200					842	
4,900		10,200						2,925	
7,600		1,900	2,150					7,740	
7,600		6,800	2,000					7,250	
8,250		24,175	3,575					1,025	
6,100		7,650	500					3,780	865
3,100		6,000	500					2,780	
4,525		1,600	3,700					3,120	300
126,500		213,575	51,500	$40,000	$40,000	$3,500	$103,050	89,625	124,530
105,000		164,550	4,500	5,000	55,000	34,000	30,000	39,250	79,500
$279,120		$449,175	$69,920	$45,000	$95,000	$37,500	$133,050	$167,057	$205,265

COUNTY.

EXEMPTIONS.

$8,525		$11,500	$8,250					$4,150	$60,000
6,500		3,050	32,000					2,100	
246,500	$50,000	360,875	574,000	$15,000	$3,000	$7,500	$50,000	20,700	953,000
10,500		28,700	53,200					3,950	1,200
6,000		9,750	32,860					2,200	52,500
6,400		15,400	70,700					3,600	
10,000		14,000	138,900					1,700	
12,700		13,200	43,700					3,250	2,200
35,300		124,100	179,000					9,400	61,000
9,550	5,000	29,000	37,000						
9,400		26,000	25,500					550	
10,300		32,350	67,800					3,700	
7,200		6,000	27,800					200	
$378,875	$55,000	$373,925	$1,290,710	$15,000	$3,000	$7,500	$50,000	$55,500	$1,129,900

COUNTY.

EXEMPTIONS.

$3,000		$6,600	$3,300					$800	$400
23,150		39,775	2,950					2,480	4,900
5,650		20,400		$4,000			$2,000	6,850	300
80,700	$8,000	126,050	14,500		$14,000	$10,000		11,350	158,400
23,600		69,400	15,500					11,975	5,500
3,000		16,230	850					2,500	
9,850		21,930	2,600	1,600				1,825	
2,000		2,000							
22,300		32,600						4,300	2,600
5,900		10,500	650					1,916	
2,300		6,475	275					2,010	
7,450		19,490	1,600					2,025	3,000
1,850		3,590	230				1,000	500	
— 4,500		15,050	675					4,025	
$195,250	$8,000	$380,850	$43,100	$5,600	$14,000	$10,000	$3,000	$52,556	$175,100

HAMILTON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arietta					$200	$2,550		$2,750
Benson						1,275	$1,200	2,475
Hope						1,800	186	1,986
Indian Lake					600	4,300	7,250	12,150
Inlet†								
Lake Pleasant			$18,000			10,700	4,350	33,050
Long Lake						1,900	5,050	6,950
Moorehouse						1,050	530	1,580
Wells						6,550	5,775	12,325
Total			$18,000		$800	$30,125	$24,341	$73,266

† No valuations.

HERKIMER

REAL ESTATE

Columbia						$5,200	$10,040	$15,240
Danube		$200,000				2,550	2,850	205,400
Fairfield*								
Frankfort		200,000				88,100	86,490	374,590
German Flats		50,000			$89,000	96,000	141,800	376,800
Herkimer			$110,000		274,000	91,100	289,453	764,553
Litchfield						4,400	19,400	23,800
Little Falls City				$276,000			275,500	551,500
Little Falls		100,000				3,400	18,000	121,400
Manheim						20,900	54,325	75,225
Newport		2,500			2,000	10,000	35,950	50,450
Norway					600	4,150	6,270	11,020
Ohio						2,300	3,375	5,675
Russia						6,500	21,225	27,725
Salisbury					600	4,025	16,900	21,525
Schuyler						1,800	5,720	7,520
Stark						4,950	8,850	13,800
Warren						3,225	6,975	10,200
Webb						9,000	8,750	17,750
Wilmurt						2,662	50	2,712
Winfield						19,400	56,498	75,898
Total		$552,500	$110,000	$276,000	$366,200	$379,662	$1,068,421	$2,752,783

* Not reported.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$2,550			$200						
1,275		$1,000	50					$150	
1,800								186	
4,300		7,250							$600
.....									
10,700		4,300						50	18,000
1,900		3,300						1,750	
1,050		500	80						
6,550		5,000						775	
$30,125		$21,350	$280					$2,911	$18,600

COUNTY.

EXEMPTIONS.

$5,200		$8,000	$450					$1,590	
2,550		1,800	700					350	$200,000
.....									
33,100		52,000	7,175	$20,000				7,315	255,000
96,000		84,400	21,000	5,000	$15,000			31,400	124,000
91,100		233,500	15,000	5,000	25,000		$10,000	35,953	349,000
4,400		17,200	2,200						
.....	$100,000	157,000	28,000					10,500	256,000
3,400		3,000	15,000						100,000
20,900		38,000	10,800					5,525	
10,000		30,600	2,000	2,500				850	4,500
4,150		2,800	700					2,770	600
2,300		1,800	700					875	
6,500		15,700						5,525	
4,025		9,900	2,150					4,850	600
1,800		4,475						1,245	
4,950		8,100	500					250	
3,225		5,750	625					600	
9,000		6,750							2,000
2,662			50						
19,400		50,300	1,500					4,698	
$324,662	$100,000	$731,075	$108,550	$32,500	$40,000		$10,000	$114,296	$1,291,700

JEFFERSON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district	Private ownership.	Aggregate.
Adams					$32,000	$28,900	$260,434	$321,334
Alexandria						11,600	27,800	39,400
Antwerp					15,000	24,450	69,640	109,090
Brownville					5,000	26,000	64,850	95,850
Cape Vincent	$7,500				4,800	57,500	85,985	155,785
Champion					2,000	34,450	24,590	61,040
Clayton					10,500	25,280	60,630	96,410
Ellisburg						31,750	60,660	92,410
Henderson	22,000					7,500	25,847	55,347
Houndsfield	815,000					11,100	55,860	881,960
Le Ray						19,300	67,780	87,080
Lorraine					1,500	9,500	16,220	27,220
Lyme						8,250	57,290	65,540
Orleans	10,000	$1,600				15,400	51,800	78,800
Pamelia						3,600	6,300	9,900
Philadelphia						8,400	17,150	25,550
Rodman						5,100	8,750	13,850
Rutland						24,500	30,725	55,225
Theresa						16,550	43,100	59,650
Watertown						6,100	118,100	124,200
Watertown City	75,000	50,000	$245,000	$625,500		350,000	1,263,050	2,608,550
Wilna					5,000	26,800	79,395	111,195
Worth						1,550	7,825	9,375
Total	$929,500	$51,600	$245,000	$625,500	$75,800	$753,580	$2,503,781	$5,184,761

LEWIS

REAL ESTATE

Croghan						$5,500	$16,030	$21,530
Denmark					$150	5,300	13,300	18,750
Diana						9,850	10,525	20,375
Greig		$750	$150			2,500	3,175	6,575
Harrisburg						1,650	3,370	5,020
Highmarket		300			300	2,475	5,655	8,730
Lewis					500	3,900	3,000	7,400
Leyden						12,900	37,520	50,420
Lowville			80,000		20,000	93,550	72,350	265,900
Lyonsdale						3,000	15,835	18,835
Martinsburg							3,310	3,310
Montague						2,150	3,245	5,395
New Bremen						1,625	15,700	17,325
Osceola						820	1,825	2,645
Pinckney						3,175	5,675	8,850
Turin		620			2,100	5,450	12,525	20,695
Watson						1,925	3,018	4,943
West Turin						8,910	21,550	30,460
Total		$1,670	$80,150		$23,050	$164,680	$247,608	$517,158

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$28,900		$55,950	$175,600					$28,884	$32,000
11,600		20,500	4,000					3,300	
24,450		32,600	7,400					6,540	38,100
26,000		23,150	24,525					17,175	5,000
17,500		33,000	38,500				$4,000	6,485	56,300
34,450		8,000	1,100					15,490	2,000
16,780		52,550	1,200					6,880	19,000
31,750		44,100	5,200					11,360	
7,500		14,000		$1,000			1,500	9,347	22,000
11,100		24,500	8,500		$1,000			26,860	815,000
19,300		40,150	14,300					13,330	
9,500		5,700						10,520	1,500
8,250		24,500	20,200					12,590	
15,400		36,500	6,500					8,800	11,600
3,600		2,500	1,850					1,950	
7,600		16,900	250						800
5,100		6,200	800					1,750	
24,500		24,400	2,400					3,925	
16,550		32,800	3,200					7,100	
6,100		3,000	112,000					3,100	
350,000		706,400	15,000	229,000	100,000	$35,000	205,500	51,150	916,500
26,800		66,600	4,900					7,895	5,000
1,550		1,900	3,300					2,625	
704,280		$1,275,900	$445,725	$230,000	$101,000	$35,000	$211,000	$257,056	$1,924,800

COUNTY.

EXEMPTIONS.

$5,000		$5,350	$1,500					$9,180	$500
5,300		11,700	1,600						150
9,850		9,650	200					675	
2,500		2,900	275						900
1,650		400	400					2,570	
2,475		4,000	10					1,645	600
3,900		3,000							500
12,900		30,500	700					6,320	
40,550		56,900					$18,000	15,450	135,000
3,000		300	8,000					7,535	
.....								3,310	
2,150		850	200					2,195	
1,625	$12,000	3,600	100						
820		900	925						
3,175		3,800	250					1,625	
5,450		11,700						825	2,720
1,925		2,950	68						
8,910	800	14,400	2,750					3,600	
$111,180	$12,800	$162,900	$16,978				$18,000	$54,930	$140,370

LIVINGSTON

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Avon						$67,300	$67,550	$134,850
Caledonia		$20,000				35,500	24,800	80,300
Conesus						5,000	12,875	17,875
Geneseo			$120,000			362,400	171,500	653,900
Groveland		697,117				9,500	17,950	724,567
Leicester		900				5,925	18,550	25,375
Lima					$1,300	14,100	168,225	183,625
Livonia						20,575	53,450	74,025
Mount Morris		300				20,600	66,950	87,850
North Dansville						198,000	72,700	270,700
Nunda						30,300	69,959	100,259
Ossian						4,100	5,000	9,100
Portage					2,100	4,950	9,650	16,700
Sparta						3,250	11,965	15,215
Springwater						9,800	33,160	42,960
West Sparta						3,625	3,976	7,601
York						26,600	40,500	67,100
Total		$718,317	$120,000		$3,400	$821,525	$848,760	$2,512,002

MADISON

REAL ESTATE

Brookfield						$21,450	$49,530	$69,980
Canenovia						21,750	148,300	170,050
De Ruyter					$2,000	4,100	23,100	29,200
Eaton			$200,000			24,600	37,600	262,200
Fenner						5,900	12,915	18,815
Georgetown		$535				2,900	8,700	12,135
Hamilton						151,050	660,800	811,850
Lebanon					2,400	4,500	18,633	25,533
Lenox						67,900	61,000	128,900
Lincoln						2,450	11,070	13,520
Madison						12,355	30,800	43,155
Nelson		36,000				4,700	19,650	60,350
Smithfield			20,500		1,000	12,000	11,675	45,175
Stockbridge						9,250	14,425	23,675
Sullivan						27,150	42,162	69,312
Oneida City		40,000		$220,600		68,300	306,394	635,294
Total		$76,535	$220,500	$220,600	$5,400	$439,355	$1,456,754	$2,419,144

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$51,300	$2,500	$56,500	$4,200					$4,350	$16,000
35,500		23,000	1,200					600	20,000
5,000		4,800	950					7,125	
310,900		117,600	26,000	$50,000	$17,000			10,900	121,500
9,500		13,800	1,550	697,117				2,600	
5,925		8,600	400					9,550	900
12,600	85,000	78,850	1,750	1,000				1,625	2,800
20,575		36,600	1,925				$3,400	11,525	
14,600		58,400	2,610					5,940	6,300
25,900	9,700	50,000	5,500	2,000				5,500	172,100
23,300		50,500	5,500					13,959	7,000
4,100		2,500	1,500					1,000	
4,950		2,200	375		1,500			7,075	600
3,250		8,700						3,265	
9,800		11,900	4,600					16,660	
3,625		2,800	550					626	
26,600		29,450	7,400					3,650	
$567,425	$97,200	$556,200	$66,010	$750,117	$18,500		$3,400	$105,950	$347,200

COUNTY.

EXEMPTIONS.

$20,450		$21,400	$5,900				$15,000	$7,230	
21,250	$35,000	89,700	7,200		$3,000			13,400	$500
4,100		10,700	1,300					11,100	2,000
11,600		23,800	2,200	$60,000	2,300			9,300	153,000
5,900		7,000	850					5,065	
2,900		4,000	3,300					900	535
41,950	525,000	117,200	8,500					10,100	109,100
4,500		4,200	7,000					7,433	2,400
24,400		35,400	4,350		10,000			11,250	43,500
2,450		3,500	570					7,000	
12,355		26,000	900					3,900	
4,700		9,300	900					9,450	36,000
12,000		6,000	1,800	20,500				3,875	1,000
9,250		8,100	1,150					5,175	
22,650		29,000	3,625					9,537	4,500
68,300	600	192,600	57,000	6,200				51,994	258,600
$268,755	$560,600	$587,900	$107,045	$86,700	$15,300		$15,000	$166,709	$611,135

MONROE

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district	Private ownership.	Aggregate.
Brighton			$19,500			$6,900	$7,300	$33,700
Chili						10,900	55,700	66,600
Clarkson					$1,500	7,700	14,050	23,250
Gates						17,900	40,700	58,600
Greece	$4,000					31,800	463,050	498,850
Hamlin						6,200	21,000	27,200
Henrietta						9,500	17,450	26,950
Irondequoit	17,500					17,000	9,300	43,800
Mendon						19,200	47,450	66,650
Ogden					400	11,650	47,150	59,200
Parma					700	22,600	86,750	110,050
Penfield					4,000	12,650	29,962	46,612
Perinton						116,600	131,400	248,000
Pittsford					4,000	8,600	34,275	46,875
Riga						23,400	30,600	57,000
Rush		$138,000				4,800	15,750	158,550
Sweden		304,250				41,300	173,350	518,900
Webster		2,225				16,300	69,687	88,212
Wheatland					300	22,650	58,225	81,175
Rochester City	650,000	874,220	1,245,000	$3,073,671		2,086,907	7,872,025	15,801,803
Total	$671,500	$1,318,675	$1,234,500	$3,073,671	$10,900	$2,497,557	$9,225,174	$18,061,977

MONTGOMERY

REAL ESTATE

Amsterdam City		$105,500	$71,000	$66,600		$254,500	$690,175	$1,187,775
Amsterdam			7,000			12,700	58,700	78,400
Canajoharie						18,450	43,050	61,500
Charlestown						5,500	7,450	12,950
Florida		1,000,770				6,500	38,250	1,045,520
Glen					$15,000	37,300	146,780	199,080
Minden					3,100	28,500	69,720	101,320
Mohawk			70,000			24,400	58,900	153,300
Palatine			20,000			18,300	25,650	63,950
Root		300,000				6,200	15,645	321,845
St. Johnsville					2,000	32,500	84,475	118,975
Total		$1,406,270	$168,000	$66,600	$20,100	$444,850	$1,238,795	$3,344,615

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$6,900		$4,000	$1,500	$19,500				$1,800	
10,900	$19,000	22,350	3,800	9,150				1,400	
7,700		11,300	2,400					350	$1,500
17,900		36,500	1,000					3,230	
31,800	168,350	80,050	138,000	65,000				9,650	6,000
6,200		16,600	1,600					2,800	
9,500		14,550	2,900						
17,000		7,230	2,100						17,500
13,200		37,900						9,550	6,000
10,100		39,000	4,400		$100			3,750	1,850
22,600		68,000	16,400					2,350	700
12,650		23,500	2,000					4,462	4,000
48,300		118,000	6,800					6,600	68,300
8,600		27,400	100					6,775	4,000
24,400		23,000	6,000					1,600	2,000
4,800		14,800	850			$138,000		100	
323,800		104,400	31,600				$15,000	28,350	17,750
16,300	1,200	52,800	1,550	2,225				14,137	
22,500		53,350	1,725					3,150	450
2,086,907	1,464,800	4,303,100	406,500	1,762,500	50,000	410,000	9,500	392,025	4,916,471
$2,702,057	$1,653,350	$5,057,830	$631,225	$1,858,375	$50,100	$548,000	$24,500	$490,049	$5,046,521

COUNTY.

EXEMPTIONS.

$254,500	$53,500	$457,850	$31,000	$72,000	$25,000			$50,825	$243,100
12,700		19,650	23,490		7,000			12,650	
18,450		39,100						3,950	
5,500		4,850						2,600	
6,500		17,700	10,000					10,550	1,000,770
35,200		57,000	78,000		5,000			6,780	17,000
21,500		62,500	5,800					1,420	11,100
22,400		38,300	14,000					6,600	72,000
18,300		16,500	8,000	20,000				1,150	
6,200		13,300						2,345	300,000
32,500		73,000	7,000					4,475	2,000
$432,850	$53,500	$799,750	$180,290	$92,000	$37,000			$103,345	$1,645,970

NASSAU

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Hempstead	$900		$275,000		$25,700	$815,350	$2,683,770	$3,800,720
North Hempstead					20,000	214,300	510,470	744,770
Oyster Bay		$10,000			13,000	248,000	582,850	853,850
Total	$900	$10,000	$275,000		$58,700	$1,277,650	$3,777,090	$5,399,340

BOROUGHS OF

REAL ESTATE

Manhattan	$29,470,000	$630,000		$595,971,620		$43,888,000	$195,740,400	$865,700,020
Bronx	2,021,500	29,500		51,537,690		8,183,200	16,475,590	78,247,480
Brooklyn	25,994,000	1,450,000	$387,500	111,201,840	$36,300	19,527,875	49,687,535	208,285,050
Queens	525,000		70,000	10,082,220		4,741,425	6,957,927	22,376,572
Richmond	1,873,200	75,250	18,500	1,740,650		1,740,800	3,990,311	9,438,711
Total	$59,883,700	$2,184,750	$476,000	$770,534,020	$36,300	$78,081,300	$272,851,763	$1,184,047,833

NIAGARA

REAL ESTATE

Cambria					$1,500	$8,500	$113,550	$123,550
Hartland						13,900	137,368	151,268
Lewiston					400	19,200	623,200	642,800
Lockport			$17,500			15,000	31,620	64,120
Newfane						17,600	46,127	63,727
Niagara					3,000	9,200	19,340	31,540
Pendleton					1,200	6,300	29,570	37,070
Porter	$175,000					16,900	35,600	227,500
Royalton						30,950	321,540	352,490
Somerset	65,000					12,600	97,400	175,000
Wheatfield					2,000	4,200	55,550	61,750
Wilson						22,550	72,187	94,737
Lockport City			67,000	$33,750		246,400	167,200	514,350
Niagara Falls City	174,000	$1,920,000		379,200		397,450	855,055	3,725,705
No. Tonawanda City	8,000			413,900		180,000	247,650	849,550
Total	$422,000	$1,920,000	$84,500	$826,850	$8,100	$1,000,750	$2,852,957	$7,115,157

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$443,300	$1,255,000	$1,569,330	$41,800	$2,500	$4,200		$75,000	$14,540	$395,050
173,800		401,700	15,000	80,000	11,500			2,270	60,500
245,400	120,000	305,750	13,100	88,000	53,000			3,000	25,600
$862,500	$1,375,000	$2,276,780	$69,900	$170,500	$68,700		$75,000	$19,810	$481,150

GREATER NEW YORK.

EXEMPTIONS.

$43,888,000	$38,870,200	$84,916,000	$22,446,000	$76,631,200	$29,531,500	$2,766,000		$14,000	$566,637,120
8,183,230	2,384,950	4,855,800	2,935,850	5,402,700	155,300	1,744,500		18,590	52,066,590
19,527,875	2,939,000	25,623,050	9,773,000	10,778,525	2,069,000	1,552,100	$8,500	298,160	135,715,840
4,741,425	822,100	2,411,725	2,903,400	886,600	120,000		5,550	114,052	10,671,720
1,740,800	117,000	901,150	268,650	2,626,100	58,665		18,500	18,746	3,689,100
$78,081,300	$45,333,250	$118,707,725	$38,326,900	$96,325,125	$31,934,465	$6,062,600	$32,550	$463,548	$768,780,370

COUNTY.

EXEMPTIONS.

$8,500		$17,800	$94,600					$1,150	$1,500
13,900		29,325	98,287					9,756	
19,200	$400,000	17,200	10,600					2,800	193,000
15,000		8,000	10,300	$28,000				2,820	
17,600		35,982	8,000					2,145	
9,200		8,800	7,740					2,800	3,000
6,300		20,500	8,500					570	1,200
16,900		26,400	9,200						175,000
20,950	3,000	57,900	256,050					4,590	
12,600		25,500	68,000					3,900	65,000
4,200	6,400	19,800	29,350						2,000
22,550		23,900	39,600					8,687	
246,400	10,000	90,750	10,000	2,000		$15,000	$9,000	37,450	93,750
397,450	100,000	534,100	75,000	30,000	$55,000	50,000		10,955	2,473,200
180,000	13,800	150,400	20,600		20,000	30,000		12,850	421,900
$1,000,750	$533,200	$1,066,357	$745,827	$60,000	$75,000	$95,000	$9,000	$100,473	$3,429,550

ONEIDA

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Annsville					$1,000	$6,700	$15,680	$23,380
Augusta						10,250	30,400	40,650
Ava					600	2,900	2,250	5,750
Boonville					3,000	12,300	56,885	72 185
Bridgewater		$25				3,250	10,925	14,200
Camden					7,000	86,300	67,600	160,900
Deerfield						4,175	10,900	15,075
Florence		450				2,250	3,250	5,950
Floyd						1,650	3,590	5,240
Forestport						3,500	7,300	10,800
Kirkland						48,700	697,400	746,100
Lee		1,300				4,775	18,100	24,175
Marcy						4,150	10,000	14,150
Marshall						3,850	17,650	21,500
New Hartford					8,000	31,600	64,750	104,350
Paris						9,600	33,550	43,150
Remsen					4,000	4,300	20,665	28,965
Rome City	$60,000	916,100	$152,000	$177,000		93,900	473,813	1,872,713
Sangerfield					1,000	17,450	75,651	94,101
Steuben		390				5,000	7,560	12,950
Trenton						8,350	22,900	31,250
Utica City	450,000	1,158,900	985,000	643,880		726,650	3,251,045	7,215,475
Vernon		1,100				12,500	36,700	50,300
Verona						24,450	36,470	60,920
Vienna		2,760				6,630	26,300	35,690
Western		160,000				4,675	11,610	176,285
Westmoreland						6,650	24,800	31,450
Whitestown					5,000	45,900	119,725	170,625
Totals	$510,000	$2,241,025	$1,137,000	$820,880	$29,600	$1,192,305	$5,157,469	$11,088,279

ONONDAGA

REAL ESTATE

Camillus		$20,000			$4,500	$21,500	$65,680	$111,680
Cicero						10,000	57,200	67,200
Clay						10,500	19,150	29,650
De Witt			$250,000			157,100	58,250	465,350
Elbridge						40,650	76,330	116,980
Fabius						12,800	23,900	36,700
Geddes		100,000				98,800	133,300	332,100
La Fayette		500				10,250	55,200	65,950
Lysander						39,800	112,000	151,800
Manlius						62,000	130,650	192,650
Marcellus						29,700	83,600	113,300
Onondaga			100,000			35,600	70,750	206,350
Otisco		100				5,100	16,350	21,550
Pompey						11,600	47,350	58,950
Salina						11,350	41,250	52,600
Skaneateles		2,000				90,650	93,400	186,050
Spafford						5,600	7,000	12,600
Tully		400				36,600	23,600	60,600
Vanburen						40,300	130,100	170,400
Syracuse City	$250,000	1,115,450	1,181,500	$8,379,600		1,834,800	8,414,890	21,176,240
Total	$250,000	$1,238,450	$1,531,500	$8,379,600	$4,500	$2,564,700	$9,659,950	$23,628,700

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$6,700		$8,900	$3,500					$3,280	$1,000
10,250		22,900	3,750					3,750	
2,900		1,400	250					600	600
9,300		37,400	3,750	$2,500	$4,000		$3,000	9,235	3,000
3,250		6,650	275					4,000	25
15,300		48,900	3,280					15,420	78,000
4,175		8,950	50					1,900	
2,250		1,100	1,100					1,050	450
1,650		2,500	220					890	
2,900		4,400	300		400			2,600	200
43,700	$500,000	72,650	121,000		5,000			3,750	
4,775		10,500	4,400					3,230	1,300
4,150		4,300	1,000					4,700	
3,850		11,400	800					5,450	
31,600		50,000	3,000					11,750	8,000
9,600		23,300	4,300					5,950	
4,300		20,400	265		4,000				
93,800	28,000	364,100	15,900	180,000	25,000	$579,000		51,813	535,100
17,450		47,100	10,400	3,000	800	1,600		5,201	8,550
5,000		6,350	100					1,110	390
6,350		14,900	3,875					4,125	2,000
726,650	151,875	1,831,550	124,500	1,898,450	280,000	146,500		235,370	1,820,580
9,500		25,600	3,600	1,800				5,700	4,100
24,450		28,300	3,000					5,170	
5,130		12,030	8,750					5,520	4,260
4,675		7,650	1,600					2,360	160,000
6,650		17,200	3,950					3,650	
41,200		109,000	4,375					6,350	9,700
$1,101,505	$679,875	$2,799,430	$331,270	$2,085,750	$319,200	$727,100	$3,000	$403,894	$2,637,255

COUNTY.

EXEMPTIONS.

$21,500		$33,400	$27,200					$5,080	$24,500
10,000		20,700	17,000					19,500	
10,500		8,100	2,000					9,050	
80,100		31,000	2,200					25,050	327,000
39,450		62,300	6,000					8,030	1,200
7,600		10,700	8,150					5,050	5,200
98,800		77,000		$50,000			$100,000	6,300	
10,250		14,500	35,500					5,200	500
31,900		92,900	3,500					15,500	8,000
62,000		108,800	8,700					13,150	
27,700		58,300	13,700					11,600	2,000
35,600		50,500	9,600	100,000				10,650	
5,100		13,450	2,000					900	100
11,600		31,500	1,300					14,550	
10,150		23,950	10,400					6,900	1,200
34,650		72,000			$15,000			6,400	58,000
5,600		3,900	500					2,600	
23,600		27,500	2,500					600	13,400
40,300		73,230	40,000					16,900	
1,834,800	$1,692,600	4,167,850	1,233,400	1,212,200	340,000	$86,500		414,340	10,194,550
$2,401,230	$1,692,600	$4,974,550	$1,423,650	$1,362,200	$355,000	$86,500	$100,000	$597,350	$10,635,650

ONTARIO

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bristol						$6,600	$15,825	$22,425
Canadice						4,100	7,000	11,100
Canandaigua			$175,000		$5,000	380,100	808,344	1,368,444
East Bloomfield						21,500	111,444	132,944
Farmington						6,500	16,800	23,300
Geneva City		$265,000		$354,000		156,500	673,837	1,449,337
Geneva		3,500				4,100	1,500	9,100
Gorham						9,400	64,510	73,910
Hopewell					1,500	7,250	53,085	62,835
Manchester						69,900	382,720	452,620
Naples							7,728	7,728
Phelps					4,500	50,900	74,250	129,650
Richmond						7,500	14,400	21,900
Seneca						11,300	30,100	41,400
South Bristol		1,564				5,650	17,883	24,097
Victor					10,000	22,600	47,129	79,729
West Bloomfield					1,500	8,200	40,472	50,172
Total		$270,064	$175,000	$354,000	$22,500	$772,100	$2,367,027	$3,960,691

ORANGE

REAL ESTATE

Blooming Grove					$500	$4,300	$17,700	$22,500
Chester						19,500	27,800	47,300
Cornwall						51,350	73,500	124,850
Crawford						5,300	23,300	28,600
Deer Park						91,550	385,300	476,850
Goshen		$30,000	$90,000		10,100	143,000	204,250	477,350
Greenville		1,000				1,950	2,500	5,450
Hamptonburg						4,900	12,200	17,100
Highlands	$10,000,000					40,600	105,260	10,145,860
Middletown City		935,000		$49,050		117,500	642,755	1,744,305
Minisink		2,500				2,700	20,970	26,170
Monroe						24,000	34,400	58,400
Montgomery						99,400	104,884	204,284
Mount Hope						4,000	10,750	14,750
Newburg City	110,000	200,000	90,000	242,000		276,000	1,307,960	2,225,960
Newburg						17,200	39,500	56,700
New Windsor						4,750	34,150	38,900
Tuxedo						22,300	23,300	45,600
Wallkill						13,200	29,700	42,900
Warwick						125,575	200,625	326,200
Wawayanda						2,900	29,000	31,900
Woodbury						3,700	95,950	99,650
Total	$10,110,000	$1,168,500	$180,000	$291,050	$10,600	$1,075,675	$3,425,754	$16,261,579

COUNTY.

EXEMPTIONS.

Public schools colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$6,600		$8,800	$4,900					$2,125	
4,100		2,800						4,200	
204,600	$20,000	345,100	260,203	$145,000	$2,000	$15,000	$20,000	46,041	$310,500
11,500		36,000	68,090					7,354	10,000
6,500		5,250	7,250					4,300	
156,500	194,500	428,500	39,000	52,000				11,637	567,200
4,100			1,500						3,500
8,500		53,000	2,700				3,000	5,810	900
7,250		10,000	1,500	40,000				2,585	1,500
31,550		120,600	239,900		2,500	8,000		11,720	38,350
.....								7,728	
50,900		55,400	11,200					7,650	4,500
7,500		10,300	3,200					900	
11,300		22,000	4,400					3,700	
5,650		7,200	3,500		2,000			4,183	1,564
22,600		41,100	800					5,229	10,000
8,200		29,000	11,000					472	1,500
$547,350	$214,500	$1,175,050	$659,143	$237,000	$6,500	$23,000	$23,000	$125,634	$949,514

COUNTY.

EXEMPTIONS.

$4,300		$10,200	$3,000		$5,000				
14,500		24,900						$2,900	$5,000
41,350		49,000	2,700	$20,000				1,800	10,000
5,200		20,800	700					1,800	
91,550		293,500	18,500		35,500			37,800	
43,000		184,500	15,000	25,000				4,750	205,100
1,950		2,000						500	1,000
4,900		8,000	3,600					600	
40,600	$10,030,000	70,000	2,500					2,760	
117,500	25,000	253,900	300,000	872,950				40,905	134,050
2,300		11,900	7,400					1,670	2,900
12,500		20,800	11,500					2,100	11,500
28,700	650	89,000	4,800					10,434	70,700
4,000		7,000	3,500					250	
276,000	50,000	1,000,150	90,525	232,500		$35,000		34,700	507,085
17,200		18,500	19,500					1,500	
4,750		26,600	7,250					300	
22,300		23,000	300						
13,200		5,050	12,500				$9,000	3,150	
82,975		151,000	43,800					5,825	42,600
2,900		8,800	18,200					2,000	
3,700		9,850	83,500					2,600	
$835,475	$10,105,650	$2,288,450	$648,775	$1,150,450	$40,500	$35,000	$9,000	$158,344	$989,935

ORLEANS

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albion		$800,000	$190,000			$94,400	$1,152,570	$2,236,970
Barre						15,800	19,730	35,530
Carlton						11,450	59,370	70,820
Clarendon					$800	5,600	151,305	157,705
Gaines						7,900	68,430	76,330
Kendall						9,800	20,650	30,450
Murray						23,950	75,010	98,960
Ridgeway		1,225,000				86,090	473,467	1,784,557
Shelby						55,300	41,605	96,905
Yates						11,950	133,500	145,450
Total		$2,025,000	$190,000		$800	$322,240	$2,195,637	$4,733,677

OSWEGO

REAL ESTATE

Albion		$60				$7,700	$50,220	$57,980
Amboy		525			$300	2,400	3,900	7,125
Boylston			$10		580	2,700	4,870	8,160
Constantia		3,500				6,800	22,240	32,540
Granby		700			700	9,700	16,925	28,025
Hannibal						17,100	33,775	50,875
Hastings		400				11,300	22,135	33,835
Mexico			30,000		4,000	39,450	250,990	324,440
New Haven						6,400	7,525	13,925
Orwell					4,500	5,350	12,578	22,428
Oswego				$25,000	2,500	8,400	16,575	52,475
Oswego City	$1,305,200	152,400	141,775	294,150		218,400	655,586	2,767,511
Palermo						5,200	6,350	11,550
Parish					500	5,250	16,494	22,244
Redfield						3,720	7,750	11,470
Richland			9,000			22,700	81,355	113,055
Sandy Creek						13,900	51,890	65,790
Schroeppel						8,950	29,961	38,911
Scriba						5,250	19,600	24,850
Volney					2,000	9,725	36,695	48,420
West Monroe						2,150	4,930	7,080
Williamstown						7,450	10,869	18,319
Fulton City				127,500		96,500	232,440	456,440
Total	$1,305,200	$157,585	$180,785	$446,650	$15,080	$516,495	$1,595,653	$4,217,448

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$89,400	$16,500	$280,000	$829,200	$375,000	$20,000		$15,000	$6,870	$605,000
15,800		11,000	6,500					2,230	
11,450		10,950	45,800					2,620	
5,600		12,100	137,305					1,900	800
7,900		18,000	47,600					2,830	
9,800		15,000	3,500	1,150				1,000	
23,950		62,400	2,550					10,060	
70,300		262,700	200,000					10,767	1,240,790
25,300		20,000	9,200					12,405	30,000
11,950		28,800	101,450					3,250	
$271,450	$16,500	$720,950	$1,383,105	$376,150	$20,000		$15,000	$53,932	$1,876,590

COUNTY.

EXEMPTIONS.

$6,700		$17,450	$31,200					$1,570	$1,060
2,400		2,100	300		$250			1,250	825
2,700		3,120	100					1,650	590
6,500		15,650	2,230					4,390	3,800
9,700		2,700	1,200					13,025	1,400
17,100		27,850	1,350					4,575	
11,300		9,050	2,125					10,960	400
34,450		70,800	161,150	$30,000				19,040	9,000
6,400		6,200	825					500	
5,350		5,032	2,400					5,146	4,500
8,400		11,100	1,900	25,000				3,575	2,500
218,400		558,900	40,000	58,200	10,000	$50,000		76,186	1,755,825
5,200		4,000	1,900		450				
5,250		4,095	2,500					9,899	500
3,720		6,450						1,300	
21,700		33,250	5,400					38,705	14,000
12,800		14,700	1,300				$7,000	28,890	1,100
8,150		10,900	1,890					17,171	800
5,250		15,300	3,950					350	
9,725		9,050	18,000					9,645	2,000
2,150		1,400	1,350					2,180	
7,450		7,400	1,400					2,069	
96,500		183,300		2,800			16,000	30,340	127,500
$507,295		$1,019,797	$282,440	$116,000	$10,700	$50,000	$23,000	$282,416	$1,925,800

OTSEGO

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Burlington						$8,200	$41,275	$49,475
Butternuts					$4,000	20,750	56,650	81,400
Cherry Valley						5,750	18,750	24,500
Decatur						1,500	2,975	4,475
Edmeston						9,150	14,275	23,425
Exeter						3,650	14,150	17,800
Hartwick						6,075	39,300	45,375
Laurens						5,700	16,675	22,375
Maryland						9,400	22,300	31,700
Middlefield			$50,000			7,900	63,900	121,800
Milford						27,900	26,350	54,250
Morris					2,000	24,700	37,725	64,425
New Lisbon						3,000	12,025	15,025
Oneonta		$75,000			15,000	354,000	233,775	677,775
Otego						6,800	9,150	15,950
Otsego			210,000		40,000	98,200	234,775	582,975
Pittsfield						850	525	1,375
Plainfield						5,375	13,870	19,245
Richfield						20,750	46,600	67,350
Roseboom							650	650
Springfield						7,250	38,650	45,900
Unadilla						22,850	52,450	75,300
Westford		1,000				600	3,725	5,325
Worcester						9,000	18,900	27,900
Total		$76,000	$260,000		$61,000	$659,350	$1,019,420	$2,075,770

PUTNAM

REAL ESTATE

Carmel			$10,000			$10,900	$24,450	$45,350
Kent*								
Patterson						7,150	25,850	33,000
Putnam Valley						2,850	7,700	10,550
Phillipstown						33,800	157,275	191,075
Southeast*								
Total			$10,000			$54,700	$215,275	$279,975

* Not reported.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$8,200		$12,800	$22,500					$5,975	
9,750		49,100	3,000		$2,500			1,450	$15,000
5,400		17,200						1,550	350
1,500		2,500	125					350	
9,150		10,350	1,625					2,300	
3,650		7,450	850					5,850	
6,075		35,700	1,500					2,100	
5,700		9,100	1,600					5,975	
9,400		12,950	3,100					6,250	
7,900		7,700	54,200	$50,000				2,000	
11,400		15,300	3,900					7,150	16,500
10,700		28,500	2,550				$2,000	4,675	16,000
3,000		7,900	225					3,900	
292,650		163,025	14,900	20,000		$15,000	15,000	20,850	136,350
6,800		7,200	600					1,350	
97,950		129,300	3,875	90,000			15,000	11,600	235,250
850		275						250	
5,375		11,100	1,115					1,655	
20,750		42,700						3,900	
.....								650	
7,250		25,500	11,300					1,850	
22,850		37,900	1,850					12,700	
600		2,575	100					1,050	1,000
9,000		18,300							600
$555,900		$654,425	$129,515	$160,000	$2,500	$15,000	$32,000	$105,380	$421,050

COUNTY.

EXEMPTIONS.

$10,900		$23,000	$4,450				$5,000		$5,000
.....									
7,150		21,900	3,450					$500	
2,850		5,000	1,200			$1,500			
33,800		133,800	20,675			1,000		4,800	
.....									
$54,700		$177,700	$29,775			$2,500	$5,000	$5,300	$5,000

RENSSELAER

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Troy City	$480,000	$239,525	$690,000	$1,905,400		$855,000	$5,288,590	$9,458,515
Rensselaer City		3,000		26,800		84,000	206,850	320,650
Berlin						4,950	19,260	24,210
Brunswick		2,500				12,100	138,725	153,325
East Greenbush		1,600				8,000	106,700	116,300
Grafton						3,300	8,100	11,400
Hoosick		45,000				86,300	226,078	357,378
Nassau					$2,500	6,000	27,965	36,465
North Greenbush						6,500	25,775	32,275
Petersburg						3,500	38,650	42,150
Pittstown						4,700	72,250	76,950
Poestenkill						3,800	17,550	21,350
Sand Lake						8,800	49,000	57,800
Schaghticoke						20,950	108,400	129,350
Schodack						24,900	81,700	106,600
Stephentown							3,500	3,500
Total	$480,000	$291,625	$690,000	$1,932,200	$2,500	$1,132,800	$6,419,093	$10,948,218

ROCKLAND

REAL ESTATE

Clarkstown						$28,800	$147,050	$175,850
Haverstraw		$25,000			$5,000	40,900	150,200	221,100
Orangetown						101,400	593,100	694,500
Ramapo			$55,000			189,200	292,950	537,150
Stony Point	$100,000	25,000				17,100	43,400	185,500
Total	$100,000	$50,000	$55,000		$5,000	$377,400	$1,226,700	$1,814,100

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$855,000	$882,000	$2,536,700	$389,000	$1,337,000	$75,000	$224,500	$45,000	$149,390	$2,964,925
84,000		186,500	1,500	1,000				17,850	29,800
4,950		13,700						5,560	
12,100		33,850	101,500					3,375	2,500
8,000		19,500	87,000					200	1,600
3,300		7,100	1,000						
74,300	45,000	129,000	3,490					48,588	57,000
5,600		19,150	1,175		400		2,500	7,640	
6,500		19,000	5,500					1,275	
3,500		8,500	27,400					2,750	
4,700		60,500	7,900					3,850	
3,800		15,500	400					1,650	
8,800		42,500	6,500						
20,950		75,200	26,000	3,000				4,200	
24,900		74,700	3,000					4,000	
.....								3,500	
$1,120,400	$927,000	$3,241,400	$661,365	$1,341,000	$75,400	$224,500	$47,500	$253,828	$3,055,825

COUNTY.

EXEMPTIONS.

$23,500		$38,550	$8,500	$100,000					$5,300
36,500		117,200	19,000	25,000	$14,000				9,400
84,300	$200,000	292,100		63,500	25,900	$10,000		$1,600	17,100
115,500	7,800	191,300	5,200	140,000				3,650	73,700
16,500	800	42,600							125,600
$276,300	$208,600	$681,750	$32,700	$328,500	$39,900	$10,000		$5,250	$231,100

ONTARIO

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bristol						$6,600	$15,825	$22,425
Canadice						4,100	7,000	11,100
Canandaigua			$175,000		$5,000	380,100	808,344	1,368,444
East Bloomfield						21,500	111,444	132,944
Farmington						6,500	16,800	23,300
Geneva City		$265,000		$354,000		156,500	673,837	1,449,337
Geneva		3,500				4,100	1,500	9,100
Gorham						9,400	64,510	73,910
Hopewell					1,500	7,250	53,085	62,835
Manchester						69,900	382,720	452,620
Naples							7,728	7,728
Phelps					4,500	50,900	74,250	129,650
Richmond						7,500	14,400	21,900
Seneca						11,300	30,100	41,400
South Bristol		1,564				5,650	17,883	24,097
Victor					10,000	22,600	47,129	79,729
West Bloomfield					1,500	8,200	40,472	50,172
Total		$270,064	$175,000	$354,000	$22,500	$772,100	$2,367,027	$3,960,691

ORANGE

REAL ESTATE

Blooming Grove					$500	$4,300	$17,700	$22,500
Chester						19,500	27,800	47,300
Cornwall						51,350	73,500	124,850
Crawford						5,300	23,300	28,600
Deer Park						91,550	385,300	476,850
Goshen		$30,000	$90,000		10,100	143,000	204,250	477,350
Greenville		1,000				1,950	2,500	5,450
Hamptonburg						4,900	12,200	17,100
Highlands	$10,000,000					40,600	105,260	10,145,860
Middletown City		935,000		$49,050		117,500	642,755	1,744,305
Minisink		2,500				2,700	20,970	26,170
Monroe						24,000	34,400	58,400
Montgomery						99,400	104,884	204,284
Mount Hope						4,000	10,750	14,750
Newburg City	110,000	200,000	90,000	242,000		276,000	1,307,960	2,225,960
Newburg						17,200	39,500	56,700
New Windsor						4,750	34,150	38,900
Tuxedo						22,300	23,300	45,600
Wallkill						13,200	29,700	42,900
Warwick						125,575	200,625	326,200
Wawayanda						2,900	29,000	31,900
Woodbury						3,700	95,950	99,650
Total	$10,110,000	$1,168,500	$180,000	$291,050	$10,600	$1,075,675	$3,425,754	$16,261,579

COUNTY.

EXEMPTIONS.

Public, schools colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$6,600		$8,800	$4,900					$2,125	
4,100		2,800						4,200	
204,600	$20,000	345,100	260,203	$145,000	$2,000	$15,000	$20,000	46,041	$310,500
11,500		36,000	68,090					7,354	10,000
6,500		5,250	7,250					4,300	
156,500	194,500	428,500	39,000	52,000				11,637	567,200
4,100			1,500						3,500
8,500		53,000	2,700				3,000	5,810	900
7,250		10,000	1,500	40,000				2,585	1,500
31,550		120,600	239,900		2,500	8,000		11,720	38,350
.....								7,728	
50,900		55,400	11,200					7,650	4,500
7,500		10,300	3,200					900	
11,300		22,000	4,400					3,700	
5,650		7,200	3,500		2,000			4,183	1,564
22,600		41,100	800					5,229	10,000
8,200		29,000	11,000					472	1,500
$547,350	$214,500	$1,175,050	$659,143	$237,000	$6,500	$23,000	$23,000	$125,634	$949,514

COUNTY.

EXEMPTIONS.

$4,300		$10,200	$3,000		$5,000				
14,500		24,900						$2,900	$5,000
41,350		49,000	2,700	$20,000				1,800	10,000
5,300		20,800	700					1,800	
91,550		293,500	18,500		35,500			37,900	
43,000		184,500	15,000	25,000				4,750	205,100
1,950		2,000						500	1,000
4,900		8,000	3,600					600	
40,600	$10,030,000	70,000	2,500					2,760	
117,500	25,000	253,900	300,000	872,950				40,905	134,050
2,300		11,900	7,400					1,670	2,900
12,500		20,800	11,500					2,100	11,500
28,700	650	89,000	4,800					10,434	70,700
4,000		7,000	3,500					250	
276,000	50,000	1,000,150	90,525	232,500		$35,000		34,700	507,085
17,200		18,500	19,500					1,500	
4,750		26,600	7,250					300	
22,300		23,000	300						
13,200		5,050	12,500				$9,000	3,150	
82,975		151,000	43,800					5,825	42,600
2,900		8,800	18,200					2,000	
3,700		9,850	83,500					2,600	
$835,475	$10,105,650	$2,288,450	$648,775	$1,150,450	$40,500	$35,000	$9,000	$158,344	$989,935

SCHENECTADY

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Schenectady City		$125,000	$360,000	$1,560,375		$766,000	$2,861,694	$5,673,069
Duanesburg		400				13,395	32,089	45,884
Glenville						41,100	29,550	70,650
Niskayuna						4,200	17,825	22,025
Princetown						2,450	4,500	6,950
Rotterdam						15,950	18,500	34,450
Total		$125,400	$360,000	$1,560,375		$843,095	$2,964,158	$5,853,028

SCHOHARIE

REAL ESTATE

Blenheim		$3,775				$2,150	$9,000	$14,925
Broome						1,600	13,035	14,635
Carlisle						4,600	5,900	10,500
Cobleskill					$10,000	10,400	103,100	123,500
Conesville						2,300	5,300	7,600
Esperance						7,700	100,771	108,471
Fulton						5,200	23,500	28,700
Gilboa					500	5,730	24,290	30,520
Jefferson						5,550	14,400	19,950
Middleburg					1,200	15,000	149,050	165,250
Richmondville						47,550	43,630	91,180
Schoharie			$31,000			44,475	68,050	143,525
Seward						3,400	16,025	19,425
Sharon						8,100	26,900	35,000
Summit						5,000	17,590	22,590
Wright						5,225	8,350	13,575
Total		$3,775	$31,000		$11,700	$173,980	$628,891	$849,346

SCHUYLER

REAL ESTATE

Catherine						$5,700	$12,450	$18,150
Cayuta						3,000	2,681	5,681
Dix			$10,000			20,400	33,235	63,635
Hector		$350				14,550	121,775	136,675
Montour					$5,000	40,000	20,600	65,600
Orange						5,400	28,265	33,665
Reading						2,800	5,500	8,300
Tyrone						7,700	11,125	18,825
Total		$350	$10,000		$5,000	$99,550	$235,631	$350,531

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$766,000	$787,000	$1,509,050	$360,000	$359,000	$70,000	$46,000		$50,644	$1,725,375
13,395		25,715	2,525					3,849	400
41,100		25,300	2,450					1,800	
4,220		7,500	7,500					2,825	
2,450		4,500							
15,950		14,875	3,300					325	
$843,095	$787,000	$1,586,940	$375,775	$359,000	$70,000	$46,000		$59,443	$1,725,775

COUNTY.

EXEMPTIONS.

$2,150		$7,700	$1,100					$230	$3,775
1,600		5,600						7,435	
4,600		5,600	300						
8,900		91,400	4,950				$10,000	6,750	1,500
2,300		4,800						500	
7,700		20,300	75,000					5,471	
5,200		17,000	1,000					5,500	
5,730		16,900	5,575					1,815	500
5,550		11,500	650					2,250	
15,000		31,230	101,350	$10,000				6,500	1,200
16,350		27,100	15,000					1,530	31,200
23,475		45,250	7,000				12,000	3,800	52,000
3,400		12,000	3,500					525	
6,900		22,900	550					3,450	1,200
5,000		12,400	2,400					2,790	
4,575		6,500	1,500					350	650
$118,430		$338,150	$219,875	$10,000			$22,000	$248,866	$92,025

COUNTY.

EXEMPTIONS.

$5,700		$7,230	$1,850					$3,400	
3,000		1,800	330					581	
17,900		17,100	1,475					14,660	$12,500
14,550		42,100	69,320					10,355	350
40,000		16,300	500		$5,000			3,800	
5,400		6,950	13,900					7,415	
2,800		2,330	3,220						
7,700		6,400	2,700					2,025	
$97,050		$100,150	$93,245		$5,000			$42,236	$12,850

SENECA

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Covert						$13,700	$36,550	$50,250
Fayette		$1,900	$25,000			17,200	23,000	67,100
Junius						4,000	9,900	13,900
Lodi						6,050	88,750	94,800
Ovid		1,000,000	15,000			21,300	52,550	1,088,850
Romulus		600,400				5,000	15,300	620,700
Seneca Falls						98,000	256,635	354,635
Tyre						2,900	6,800	9,700
Varick		1,500				5,850	23,620	30,970
Waterloo			60,000			102,100	303,550	465,650
Total		$1,603,800	$100,000			$276,100	$816,655	$2,796,555

STEUBEN

REAL ESTATE

Addison					$3,000	$45,000	$44,400	$92,400
Avoca						28,850	62,620	91,475
Bath		$1,000,000	$130,000			46,800	603,925	10,780,720
Bradford					150	2,200	10,100	12,450
Cameron						4,900	9,150	14,050
Campbell						5,520	37,175	42,695
Canisteo		400				33,375	119,800	153,575
Caton							10,485	10,485
Cohocton						12,500	54,710	67,210
Corning						6,900	23,475	30,375
Corning City	$5,000	100	25,000	$49,000		99,000	236,404	414,504
Dansville						4,500	18,143	22,643
Erwin						13,100	26,957	40,057
Fremont						2,500	18,600	21,100
Greenwood						8,050	20,310	28,360
Hartsville						2,625	14,325	16,950
Hornby					500	5,450	4,525	10,475
Hornellsville						10,000	28,522	38,522
Hornell City		75,000	5,000	190,000		130,000	522,800	922,800
Howard							7,388	7,388
Jasper						5,400	39,345	44,745
Lindley					1,000	6,600	9,200	16,800
Prattsburg						14,200	42,825	57,025
Pulteney						5,700	48,570	54,270
Rathbone						5,450	14,800	20,250
Thurston						4,175	12,250	16,425
Troupsburg					500	6,375	12,523	19,398
Tuscarora						12,000	23,800	35,800
Urbana		8,000				41,350	49,750	99,100
Wayland						20,350	30,790	51,140
Wayne						3,300	6,800	10,100
West Union					200	3,700	19,775	23,675
Wheeler						6,400	16,500	22,900
Woodhull						8,000	54,675	62,675
Total	$5,000	$1,083,500	$160,000	$239,000	$5,350	$604,270	$2,255,417	$4,352,537

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$13,200		$29,700	$1,650					$5,200	$500
14,700		8,700	3,300	$25,000				11,000	4,400
4,000		4,200	3,700					2,000	
6,050		21,800	57,000					9,950	
21,300		47,700	2,700	1,000,000				2,150	15,000
5,000		8,700	500	600,000				6,100	400
83,000		175,700	17,600	40,000	$3,000			23,335	12,000
2,900		5,200	1,200					400	
5,850		15,200	2,800					5,620	1,500
75,100		281,000	2,900					19,650	87,000
$231,100		$597,900	$98,350	$1,665,000	$3,000			$85,405	$120,800

COUNTY.

EXEMPTIONS.

$25,000		$23,000	$4,500			$3,500		$16,400	$20,000
13,850		15,900	32,800					13,920	15,000
31,800		260,200	161,950	$1,150,000	$8,000		$30,000	48,775	90,000
2,200		7,500	2,600						150
4,900		7,050	2,100						
5,520		16,250	17,900					3,025	
31,075		38,700	81,100						2,700
.....		5,300						5,185	
11,000		24,500	1,300					28,910	1,500
6,900		500	20,300					2,675	
99,000		196,000		40,000		5,500		24,904	49,100
4,500		1,600	9,750		1,000			5,193	600
13,100		18,600	5,000					3,357	
2,500		3,550	15,050						
8,050		8,050	7,300					4,960	
2,625		4,100	8,000					2,225	
5,450		2,000	375					2,150	500
10,000		7,500	10,800					10,222	
130,000		309,000	135,000	25,000				53,800	270,000
.....								7,388	
5,400		10,500	28,395					450	
6,600		3,800	1,800					3,600	1,000
14,200		17,300	14,200					11,325	
5,700		11,200	34,500					2,870	
5,450		6,800	8,000						
4,175		4,550	7,700						
6,375		6,300	3,800				500	2,423	
12,000		5,100	17,300					1,400	
16,350		39,000	2,250					8,500	33,000
18,350	$3,000	22,350						5,440	2,000
3,300		1,800	5,000						
3,700		18,000	1,775						200
6,400		8,950	7,100					1,350	
8,000		9,750	33,850					11,075	
$523,470	$3,000	$1,113,800	$681,495	$1,215,000	$9,000	$9,000	$30,500	$281,522	$485,750

SUFFOLK

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Babylon						$40,700	$248,350	$289,050
Brookhaven			$100,000			108,500	530,100	738,600
East Hampton	$306,500				$500	54,500	64,700	426,200
Huntington	3,500					86,100	161,250	250,850
Islip		$2,500,000			40,000	153,700	370,900	3,064,600
Riverhead			80,000			31,400	156,950	268,350
Shelter Island					600	14,000	28,000	42,600
Smithtown		100,000				12,900	47,500	160,400
Southampton	136,000					87,000	326,000	549,000
Southold	344,000					132,100	213,300	689,400
Total	$790,000	$2,600,000	$180,000		$41,100	$720,900	$2,147,050	$6,479,050

SULLIVAN

REAL ESTATE

Bethel						$3,850	$8,350	$12,200
Callicoon						3,475	6,575	10,050
Cochecton						4,350	10,375	14,725
Delaware						3,150	16,450	19,600
Fallsburg						3,725	5,825	9,550
Forestburg						1,600	33,705	35,305
Fremont						1,575	3,200	4,775
Highland						1,550	4,050	5,600
Liberty						3,600	52,275	55,875
Lumberland						1,400	1,560	2,960
Mamakating						15,000	29,200	44,200
Neversink					$2,500	3,500	6,175	12,175
Rockland						4,200	16,200	20,400
Thompson			$22,000			16,865	42,605	81,470
Tusten						2,300	10,450	12,750
Total			$22,000		$2,500	$70,140	$246,995	$341,635

TIOGA

REAL ESTATE

Barton		$1,000				$79,925	$53,743	$134,668
Berkshire						3,600	16,410	20,010
Candor		325				15,200	60,485	76,010
Newark Valley						16,650	128,380	145,030
Nichols						5,870	19,469	25,339
Owego			$160,000			115,560	794,910	1,070,470
Richford						2,670	7,530	10,200
Spencer					$2,000	22,850	86,425	111,275
Tioga		1,270				10,350	19,250	30,870
Total		$2,595	$160,000		$2,000	$272,675	$1,186,602	$1,623,872

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$38,000	$30,000	$123,700	$82,800	$10,000				$1,850	$2,700
91,800		345,200	14,700	234,500	$16,000			19,700	16,700
49,000		58,200	3,750					3,250	312,000
74,100		137,100	9,800		10,000			4,350	15,500
137,500	7,000	323,000	27,500	2,500,000				13,400	56,200
29,400		122,500	12,150	4,000	2,000		$8,000	8,300	82,000
14,000		27,000	1,000						600
12,900		27,500	8,200	110,000				1,800	
80,500	1,500	205,300	10,700	2,500	37,000			5,000	206,500
75,900	2,500	164,000	19,500	15,000	6,000			6,300	400,200
$603,100	$41,000	$1,533,500	$190,100	$2,876,000	$71,000		$8,000	$63,950	$1,092,400

COUNTY.

EXEMPTIONS.

$3,850		$5,500	$500					$2,350	
3,475		4,200	1,000					1,375	
4,350		9,700						675	
3,150		10,650						800	$5,000
3,725		3,400	1,425					1,000	
1,600		3,200	75	$30,000				430	
1,575	$300	1,600	75					1,225	
1,550		4,050							
3,600	1,300	14,800	1,000	30,700				4,475	
1,400		575	985						
15,000		25,500	1,000					2,700	
3,500		5,000	400		$2,500			775	
4,550		7,690	2,150					5,360	650
14,865		28,050	2,500	12,200				7,855	16,000
2,100		4,300	6,100					50	200
$68,290	$1,600	$128,215	$17,210	$72,900	$2,500			$29,070	$21,850

COUNTY.

EXEMPTIONS.

$54,425		$16,800	$5,450					$31,493	$26,500
3,600		12,000	700					3,710	
15,200		42,450	2,690					15,345	325
16,150		43,500	78,800					6,080	500
5,370		11,250	2,875					5,344	
104,960		176,000	592,000	$20,000	$10,000		$10,000	16,910	140,600
2,370		3,150	40					4,340	300
22,850		12,020	63,500					10,905	2,000
10,350		13,500	2,500					3,250	1,270
$235,775		$330,670	$748,555	$20,000	$10,000		$10,000	$97,377	$171,495

TOMPKINS

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Caroline						$6,850	$19,680	$26,530
Danby		$240			$800	5,350	19,310	25,700
Dryden					35,000	36,800	97,784	169,584
Enfield						4,475	10,654	15,129
Groton						84,200	87,545	171,745
Ithaca City	$8,000		$51,950	$406,000		176,700	12,140,985	12,783,635
Ithaca						4,900	48,100	53,000
Lansing						13,300	34,500	47,800
Newfield		950				12,000	32,800	45,750
Ulysses			50,000			27,680	148,905	226,585
Total	$8,000	$1,190	$101,950	$406,000	$35,800	$372,255	$12,640,263	$13,565,458

ULSTER

REAL ESTATE

Denning						$3,770	$1,715	$5,485
Esopus						6,600	134,225	140,825
Gardiner						10,000	18,000	28,000
Hardenburg						1,500	752	2,252
Hurley					$500	6,900	36,175	43,575
Kingston						225	1,150	1,375
Kingston City	$8,200	$67,500	$160,000	$255,150		292,700	1,019,200	1,802,750
Lloyd						15,250	42,005	57,255
Marbletown						5,750	44,775	50,525
Marlboro						6,550	32,300	38,850
New Paltz			48,000		250	15,400	57,125	120,775
Olive		2,600				5,550	18,200	26,350
Plattekill						4,200	17,775	21,975
Rochester						6,150	18,100	24,250
Rosendale						4,700	41,950	46,650
Saugerties		200				152,400	126,825	279,425
Shandaken						10,900	36,350	47,250
Shawangunk						5,950	12,650	18,600
Ulster						6,100	8,250	14,350
Wawarsing		200,000				34,300	50,050	284,350
Woodstock						3,825	20,350	24,175
Total	$8,200	$270,300	$208,000	$255,150	$750	$598,730	$1,737,922	$3,079,042

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$6,850		$14,400						$5,280	
5,350		7,200	$3,500					8 610	$1,040
14,300		29,200	4,020		$25,000	$46,000	$10,000	18,564	22,500
4,475		6,700	900					3,054	
24,200		54,300	15,900					17,345	60,000
176,700	$11,465,100	405,900	70,000	$53,700	50,000			111,285	450,950
4,900	11,400		32,000					4,700	
13,300		20,700	6,700					7,100	
12,000		21,800	3,400					7,600	950
23,080		58,900	74,800				5,000	10,205	51,600
$288,155	$11,476,500	$619,100	$211,220	$53,700	$75,000	$46,000	$15,000	$193,743	$587,040

COUNTY.

EXEMPTIONS.

$3,770		$1,250						$465	
6,000	$25,000	101,150	$1,900					6,175	$600
10,000		18,000							
1,500		600						152	
6,900		35,000	800					375	500
225		1,000	100					50	
292,700		772,900	82,800	$153,200	$30,000	$22,000		65,300	383,850
15,250		35,800	5,225					980	
5,750		17,200	20,400					7,175	
6,550		29,785	700					1,815	
15,400		22,150	33,200	48,000				1,775	250
5,550		13,100	2,000					3,100	2,600
4,200		15,800	1,500					475	
6,150		14,500	2,000					1,600	
4,700		36,050	1,000					4,900	
31,600		112,800	625	600	1,000			11,800	121,000
9,900		21,600	6,600	4,500	1,500			2,150	1,000
4,950		9,700	1,050					1,900	1,000
6,100		5,800						2,450	
12,300		30,975	6,550			200,000		12,525	22,000
3,825		18,600	250					1,500	
$453,320	$25,000	$1,313,760	$166,700	$206,300	$32,500	$222,000		$126,662	$532,800

WARREN

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bolton*						$5,650	$13,860	$19,510
Caldwell		$6,790	$9,000		$2,600	4,000	22,085	44,475
Chester						4,050	15,300	19,350
Hague					500	1,400	4,710	6,610
Horicon						950	2,625	3,575
Johnsburg						7,400	19,990	27,390
Luzerne						5,700	49,755	55,455
Queensbury		50,000				538,750	552,925	1,141,675
Stony Creek						3,900	5,400	9,300
Thurman						1,700	1,965	3,665
Warrensburg			18,000		4,000	16,825	81,710	120,535
Total		$56,790	$27,000		$7,100	$590,325	$770,325	$1,451,540

WASHINGTON

REAL ESTATE

Argyle			$50,000			$7,600	$271,100	$328,700
Cambridge					$2,000	5,600	12,789	20,389
Dresden*								
Easton		$230				13,950	17,519	31,699
Fort Ann					2,000	10,850	74,005	86,855
Fort Edward			3,000			11,300	63,250	77,550
Granville						111,100	121,850	232,950
Greenwich						52,000	124,958	176,958
Hampton					575	2,760	5,335	8,670
Hartford						4,030	21,180	25,210
Hebron						6,400	38,650	45,050
Jackson						5,450	4,175	9,625
Kingsbury		500,000	40,000			66,000	141,220	747,220
Putnam						2,600	4,350	6,950
Salem			35,000			39,000	96,250	170,250
White Creek						39,200	113,650	152,850
Whitehall		50,000				107,100	163,583	320,683
Total		$550,230	$128,000		$4,575	$484,940	$1,273,864	$2,441,609

* Not reported.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$5,650		$6,300						$2,560	$5,000
4,000	$8,600	11,100	$2,600		$1,500			835	15,840
4,050		9,300	1,700				$2,000	2,300	
1,400		1,810	300					2,600	500
950		1,800	450					375	
7,400		14,500	1,525					3,965	
5,700		47,200	1,200					1,355	
171,750	18,500	357,350	23,450	$35,000		$40,000		88,625	407,000
3,900		4,250	100					1,050	
1,700		1,500						465	
16,825		38,400	40,000	10,000	4,000		8,000	3,310	
$223,325	$27,100	$493,510	$71,825	$45,000	$5,500	$40,000	$10,000	$107,440	$428,340

COUNTY.

EXEMPTIONS.

$7,600		$51,600	$216,000	$50,000				$3,500	
5,600		10,000	600					2,189	$2,000
.....									
8,950		7,800	1,000		$2,000			6,719	5,230
10,850		17,800	51,950					4,255	2,000
8,800	$7,000	22,100	11,500				$3,000	22,650	2,500
33,100		89,900	19,000					12,950	78,000
46,850		88,800	6,900		2,500			26,708	5,200
2,760		3,440	230					1,665	575
4,030		13,100	1,850					6,230	
6,400		36,600	1,750					300	
5,450			150					4,025	
66,000		119,800	2,500					18,920	540,000
2,800		3,500	250						600
38,000		79,000	1,000		3,000			13,250	36,000
37,200		73,250	800				39,600		2,000
41,500		93,000	41,000	2,500	1,000	$5,000		21,083	115,600
$325,690	$7,000	$709,690	$356,480	$52,500	$8,500	$5,000	$42,600	$144,444	$789,705

WAYNE

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arcadia		$620,173			$46,000	$113,500	$379,068	$1,158,741
Butler						5,800	20,905	26,705
Galen						87,800	118,241	156,041
Huron						6,100	35,210	41,310
Lyons		310,000	$164,000		20,000	85,500	349,408	928,908
Macedon		136,500				11,300	72,000	219,800
Marion						11,250	86,749	97,999
Ontario						16,300	82,545	98,845
Palmyra		40,000				60,000	185,600	285,600
Rose					3,000	12,900	80,561	96,461
Savannah					1,000	17,450	41,199	59,649
Sodus	$160,000					31,250	140,919	332,169
Walworth						17,750	67,952	85,702
Williamson						9,750	62,010	71,760
Wolcott						19,450	158,662	178,112
Total	$160,000	$1,106,673	$164,000		$70,000	$456,100	$1,881,029	$3,837,802

WESTCHESTER

REAL ESTATE

Bedford		$250,000				$50,200	$223,410	$523,610
Cortlandt		* 25,000			$2,100	334,500	2,667,400	3,029,000
Eastchester						64,000	33,650	97,650
Greenburg			$25,500			1,306,000	3,354,160	4,685,660
Harrison		700				81,100	95,500	177,300
Lewisboro						7,400	54,000	61,400
Mamaroneck					9,000	136,000	228,700	373,700
Mount Pleasant						585,500	1,560,250	2,145,750
Mount Vernon City		50,000		$190,650		535,325	1,159,450	1,935,425
Newcastle						29,500	113,360	142,860
New Rochelle City	$800,000			250,000		429,000	694,200	2,173,200
North Castle		105				12,100	145,750	157,955
North Salem					1,500	5,100	29,150	35,750
Ossining		1,619,200				144,000	888,931	2,652,131
Pelham			7,000			73,000	142,800	222,800
Poundridge						2,500	18,080	20,580
Rye						97,500	520,600	618,100
Scarsdale						40,000	31,000	71,000
Somers						12,900	19,900	32,800
White Plains			595,000			1,133,350	5,088,592	6,816,942
Yonkers City			30,000	*2,851,490		1,230,348	4,514,540	8,656,378
Yorktown				†300,000		18,200	132,700	450,900
Total	$800,000	$1,945,005	$657,500	$3,592,140	$12,600	$6,357,523	$21,716,123	$35,080,891

* $36,000 New York City. † $300,000 New York City.

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$53,800		$158,750	$188,500		$20,000	$370,173	$2,000	$29,818	$335,700
5,800		9,000	1,950					9,955	
35,300		59,200	43,600					15,441	2,500
6,100		9,500	16,000					9,710	
67,500		171,500	169,100	$42,000			10,000	8,808	460,000
10,800		20,500	45,300					6,200	137,000
11,250		37,000	45,000					4,749	
16,300		27,100	49,460					5,985	
40,000		16,400	150,000				12,000	7,200	60,000
12,900		26,490	34,135					19,936	3,000
17,200		14,700	22,500					4,999	250
25,750		53,350	69,125					18,444	165,500
17,750		30,700	30,250					7,002	
9,750		26,200	34,760					1,050	
17,450		63,700	63,250					31,712	2,000
$347,650		$724,090	$962,930	$42,000	$20,000	$370,173	$24,000	$181,009	$1,165,950

COUNTY.

EXEMPTIONS.

$37,700	$2,500	$123,800	$11,800	$75,000		$250,000		$7,310	$12,500
277,500	2,056,000	277,600	45,500	348,000			$1,000	9,300	84,100
50,000		14,650	5,500	13,500					14,000
843,000		855,500	253,300	2,191,250	$25,000		50,000	4,610	463,000
69,900		84,500	11,000						11,900
7,400		50,300	1,900					1,800	
122,000		173,000	8,700	50,000					20,000
547,000	121,000	259,200	664,000	503,000	10,000			4,050	38,500
535,323	327,700	667,025	10,000	103,000	60,000			1,725	240,650
29,500	50,000	33,600	23,500					6,210	
423,000		596,800	93,900					3,500	1,050,000
12,100		17,200	1,000	125,750				1,800	105
5,100		29,000	150						1,500
268,000		736,500	40,000	96,000				16,431	1,500,200
67,000	14,000	107,000		20,000				1,800	13,000
2,500		10,900						7,180	
92,000	23,000	160,500	35,000	300,000				2,100	5,500
33,000		31,000							7,000
12,900	2,600	13,500	3,500		300				
297,900		778,550	86,550	4,141,950	20,000	45,000		16,542	1,420,450
1,210,348	1,010,000	1,757,350	317,000	1,322,000	62,000	23,400	4,500	18,290	2,881,490
18,200		130,300	2,000					400	300,000
$5,012,373	$3,605,800	$6,830,775	$1,614,300	$9,239,450	$177,300	$318,400	$55,500	$103,098	$8,073,895

WYOMING

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arcade						$17,100	$23,450	$40,550
Attica					$2,000	25,200	55,612	82,812
Bennington						7,400	15,786	23,186
Castile					6,000	88,950	93,600	188,550
Covington					500	2,950	3,913	7,363
Eagle						5,350	13,330	18,680
Gainesville					4,000	21,200	37,400	62,600
Genesee Falls					100	2,800	13,615	16,515
Java						7,500	45,300	52,800
Middlebury		$500			10,775	8,000	30,075	49,350
Orangeville			$35,000			2,000	13,100	50,100
Perry					20,000	37,400	260,273	317,672
Pike						6,050	29,350	35,400
Sheldon						6,000	27,310	33,310
Warsaw			56,000		10,000	27,200	138,416	231,616
Wethersfield						4,300	8,310	12,610
Total		$500	$91,000		$53,375	$239,400	$808,840	$1,223,115

YATES

REAL ESTATE

Barrington		$300				$2,500	$10,800	$13,600
Benton						5,100	39,100	44,200
Italy						4,200	12,500	16,700
Jerusalem			$9,600			9,000	131,210	149,810
Middlesex						5,800	13,300	19,100
Milo			81,000			67,200	156,860	305,060
Potter						13,025	32,675	45,700
Starkey					$1,600	55,100	48,475	105,175
Torrey						4,400	6,100	10,500
Total		$300	$90,600		$1,600	$166,325	$451,020	$709,845

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$15,900		$17,000	$2,000		$800			$3,650	$1,200
25,200		43,900	6,400					5,312	2,000
7,400		13,900	300					1,496	
10,950		38,200	40,000		10,000			5,400	84,000
2,950		2,500	675					738	500
5,350		7,700	400					5,230	
21,200		32,200	2,850					2,350	4,000
2,800		11,675	615					1,325	100
7,500	$3,500	37,350	975					3,475	
8,000		27,600	1,550		1,200				11,000
2,000		9,700	1,700	$35,000				1,700	
34,900		108,400	105,000				$9,000	37,873	22,500
6,050		18,325	1,650					9,375	
6,000		26,300	1,010						
2),200		89,300	2,850	2,000	10,000		5,000	34,266	68,000
4,300		6,100	550					1,660	
$180,700	$3,500	$490,150	$168,615	$37,000	$22,000		$14,000	$113,850	$193,300

COUNTY.

EXEMPTIONS.

$2,500		$6,000	$50					$4,750	$300
5,100		30,800	3,800					4,500	
4,200		9,200	1,850					1,300	150
9,000	$100,000	17,160	5,850	$9,600				8,200	
5,800		8,000	1,200					4,100	
61,200		118,700	11,100				$6,000	27,060	81,000
12,800		21,000	6,200					5,475	225
55,100		32,300		1,000				15,175	1,600
4,400		3,700	900					1,500	
$160,100	$100,000	$246,860	$30,950	$10,600			$6,000	$72,060	$83,275

RECAPITULATION

REAL ESTATE

COUNTIES.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albany	$2,149,374	$30,876,600	$518,150	$5,414,035	$18,000	$1,779,550	$15,076,654	$55,832,363
Allegany		12,100	85,000		62,000	273,855	1,128,945	1,561,900
Broome	150,000	1,735,000	1,050,000	3,302,800	12,630	692,475	2,136,509	9,079,414
Cattaraugus		42,400	140,000	246,150	20,025	508,360	1,182,855	2,139,790
Cayuga	101,500	1,402,230	183,000	674,500	1,500	575,600	2,635,867	5,573,597
Chautauqua	213,000	302,239	76,000	1,034,950	81,410	1,250,885	2,900,083	5,858,600
Chemung	180,000	1,575,000	189,000	327,500		787,855	2,019,239	5,078,624
Chenango		320,320	76,530		54,000	299,840	696,786	1,447,446
Clinton	833,800	1,870,425	170,000	255,700	3,300	314,575	686,320	4,134,120
Columbia		466,250	77,000	437,500	41,500	329,585	1,148,365	2,500,225
Cortland		250,475	47,000	17,900	8,300	220,145	824,029	1,367,849
Delaware		30,000	46,700		14,600	217,885	606,470	915,655
Dutchess	120,000	3,531,270	275,000	317,500	56,475	739,050	5,652,544	10,691,839
Erie	6,466,775	5,118,823	1,124,515	12,290,225	49,200	5,940,435	20,225,821	51,215,796
Essex	7,000		12,000		16,450	173,750	671,823	881,023
Franklin		20,000	50,000		87,300	175,595	516,512	849,317
Fulton	50,000	66,165	97,000	117,000		279,220	871,702	1,481,087
Genesee		500,000	210,000		11,500	727,250	2,210,635	3,659,410
Greene		30,400	35,000			308,650	513,406	887,456
Hamilton			18,000		800	30,125	24,341	73,266
Herkimer		552,500	110,000	276,000	366,200	379,662	1,068,421	2,752,783
Jefferson	920,500	51,600	245,000	625,500	75,800	753,580	2,503,781	5,184,761
Lewis		1,670	80,150		23,050	164,680	247,608	517,158
Livingston		718,317	120,000		3,400	821,525	848,760	2,512,002
Madison		76,535	220,500	220,600	5,400	439,355	1,456,754	2,419,144
Monroe	671,500	1,318,675	1,234,500	3,073,671	10,900	2,497,557	9,225,174	18,061,977
Montgomery		1,406,270	168,000	66,600	20,100	444,850	1,238,795	3,344,615
Nassau	900	10,000	275,000		58,700	1,277,650	3,777,090	5,399,340
New York (Greater)	59,883,700	2,184,750	476,000	770,534,020	36,300	78,081,300	272,851,763	1,184,047,833
Niagara	422,000	1,920,000	84,500	823,850	8,100	1,000,750	2,852,957	7,115,157
Oneida	510,000	2,241,025	1,137,000	820,880	29,600	1,192,335	5,157,469	11,088,279
Onondaga	250,000	1,238,450	1,531,500	8,379,600	4,500	2,564,700	9,659,950	23,628,700
Ontario		270,064	175,000	354,000	22,500	772,100	2,367,027	3,960,691
Orange	10,110,000	1,168,500	180,000	291,050	10,600	1,075,675	3,425,754	16,231,579
Orleans		2,025,000	190,000		800	322,240	2,195,637	4,733,677
Oswego	1,305,200	157,585	180,785	446,650	15,080	516,495	1,595,653	4,217,448
Otsego		76,000	230,000		61,000	659,350	1,019,420	2,075,770
Putnam			10,000			54,700	215,275	279,975
Rensselaer	480,000	291,625	690,000	1,932,200	2,500	1,132,800	6,419,093	10,948,218
Rockland	100,000	50,000	55,000		5,000	377,400	1,227,700	1,814,100
St. Lawrence	108,000	5,565,870	255,000	219,700	231,420	1,007,545	1,988,315	9,345,850
Saratoga		154,750	85,725		131,200	489,850	1,144,184	2,005,709
Schenectady		125,400	360,000	1,560,375		843,095	2,964,158	5,853,028
Schoharie		3,775	31,000		11,700	173,980	628,891	849,346
Schuyler		350	10,000		5,000	99,550	235,631	350,531
Seneca		1,603,800	100,000			276,100	816,655	2,796,555
Steuben	5,000	1,083,500	160,000	239,000	5,350	604,270	2,255,417	4,352,537
Suffolk	790,000	2,600,000	180,000		41,100	720,900	2,147,050	6,479,050
Sullivan			22,000		2,500	70,140	246,995	341,635
Tioga		2,595	160,000		2,000	272,675	1,186,602	1,623,872
Tompkins	8,000	1,190	101,950	406,000	35,800	372,235	12,640,283	13,565,458
Ulster	8,200	270,300	238,000	255,150	750	598,720	1,737,922	3,079,042
Warren		56,790	27,000		7,100	590,325	770,325	1,451,540
Washington		550,230	123,000		4,575	484,940	1,273,864	2,441,609
Wayne	160,000	1,106,673	164,000		70,000	456,100	1,881,029	3,837,802
Westchester	800,000	1,945,005	657,500	3,592,140	12,600	6,357,523	21,716,123	35,080,891
Wyoming		500	91,000		53,375	239,400	808,840	1,223,115
Yates		300	90,600		1,600	166,325	451,020	709,845
Total	$86,813,449	$78,979,348	$14,764,575	$818,555,746	$1,884,590	$124,006,387	$445,975,304	$1,570,979,399

BY COUNTIES.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
$1,779,550	$972,000	$6,403,250	$5,067,400	$1,433,500	$122,100	$1,370,100	$22,200	$147,504	$38,514,759
255,505	116,100	539,400	332,005	52,000	6,400		5,000	139,940	115,550
598,625	99,000	1,422,590	85,890	186,500	90,000	32,475		355,184	6,239,150
464,360	250,350	548,125	106,190		4,000	11,500	17,000	165,440	572,825
561,400	609,000	1,242,250	386,545	81,000	44,500	34,900	3,000	280,072	2,350,930
1,210,535	49,000	1,453,455	610,821	204,660	326,000	82,000	8,500	288,101	1,634,529
724,655	207,000	1,185,990	199,760	82,000	15,000	33,500	9,200	225,819	2,335,700
188,590		348,550	172,715	3,000	43,000	5,000	17,500	158,021	511,070
283,375	257,000	455,745	9,395	50,000	7,300		5,000	31,600	3,034,705
270,585	25,500	818,025	142,735	66,800	16,400	27,000	17,000	49,905	1,066,275
416,495		401,405	213,080	20,900	27,000		50,300	121,344	117,325
185,935		457,675	70,500	7,500	13,000		12,200	66,895	101,950
625,650	2,720,312	1,893,450	247,080	3,076,070	135,475	69,750	106,500	75,452	1,742,100
5,922,005	2,072,600	11,275,330	2,301,325	6,548,470	607,875	442,745	73,735	434,151	21,237,560
103,200	3,000	215,125	68,550	331,000	7,400		5,000	52,848	94,900
158,595	19,755	228,820	17,755	101,775	3,000		20,000	59,107	240,600
279,120		449,175	69,920	45,000	95,000	37,500	133,050	167,057	205,265
378,875	55,000	673,925	1,290,710	15,000	3,000	7,500	50,000	55,500	1,729,900
195,250	8,000	380,850	43,100	5,600	14,000	10,000	3,000	52,556	175,100
30,125		21,350	280					2,911	18,600
324,662	100,000	731,075	108,550	32,500	40,000		10,000	114,296	1,291,700
704,280		1,275,900	445,725	230,000	101,000	35,000	211,000	257,056	1,124,800
111,180	12,800	162,900	16,978				18,000	54,930	140,370
567,425	97,200	556,200	66,010	750,117	18,500		3,400	105,950	347,200
268,755	560,600	587,900	107,045	86,700	15,300		15,000	166,709	611,135
2,702,057	1,653,350	5,057,800	631,225	1,858,375	50,100	548,000	24,500	490,049	5,046,521
432,850	53,500	799,750	180,200	92,000	37,000			10 ,345	1,645,970
862,500	1,375,000	2,276,780	69,900	170,500	68,700		75,000	19,810	481,150
8,081,300	45,333,250	118,707,725	38,326,900	96,325,125	31,934,465	6,062,600	32,550	463,548	768,780,370
1,000,750	533,200	1,066,357	745,827	60,000	75,000	95,000	9,000	100,473	3,429,550
1,101,505	679,875	2,799,430	331,270	2,085,750	319,200	727,100	3,000	403,894	2,637,255
2,401,200	1,692,600	4,974,550	1,423,650	1,362,200	355,000	86,500	100,000	597,350	10,635,650
547,350	214,500	1,175,050	659,143	237,000	6,500	23,000	23,000	125,634	949,514
835,475	10,105,650	2,288,450	648,775	1,150,450	40,500	35,000	9,000	158,344	989,935
271,450	16,500	720,950	1,383,105	376,150	20,000		15,000	53,932	1,876,590
507,295		1,019,797	282,440	116,000	10,700	50,000	23,000	282,416	1,925,800
555,900		654,425	129,515	160,000	2,500	15,000	32,000	105,380	421,050
54,700		177,700	29,775			2,500	5,000	5,300	5,000
1,120,400	927,000	3,241,400	661,365	1,341,000	75,400	224,500	47,500	253,828	3,055,825
276,300	208,600	681,750	32,700	328,500	39,900	10,000		5,250	231,100
936,245	182,900	847,930	649,615	1,653,000	40,920		67,555	213,015	4,754,670
400,450	33,300	740,575	213,325	28,850	600	7,000	22,500	100,159	458,950
843,095	787,000	1,586,940	375,775	359,000	70,000	46,000		59,443	1,725,775
118,430		338,150	219,875	10,000			22,000	48,866	92,025
97,050		100,150	93,245		5,000			42,236	12,850
231,100		597,900	93,350	1,665,000	3,000			85,405	120,800
523,470	3,000	1,113,800	681,495	1,215,000	9,000	9,000	30,500	281,522	485,750
603,100	41,000	1,533,500	190,100	2,876,000	71,000		8,000	63,950	1,092,400
68,290	1,600	128,215	17,210	72,900	2,500			29,070	21,850
235,775		330,670	748,555	20,000	10,000		10,000	97,377	171,495
288,155	11,476,500	619,100	211,220	53,700	75,000	46,000	15,000	193,743	587,040
453,320	25,000	1,313,760	166,700	206,300	32,500	222,000		126,662	532,800
223,325	27,100	493,510	71,325	45,000	5,500	40,000	10,000	107,440	428,340
325,690	7,000	709,690	356,480	52,500	8,500	5,000	42,600	144,444	789,705
347,650		724,090	962,930	42,000	20,000	370,173	24,000	181,009	1,165,950
5,012,373	3,605,800	6,830,775	1,614,300	9,289,450	177,300	318,400	55,500	103,098	8,073,895
180,700	3,500	490,150	168,615	37,000	22,000		14,000	113,850	193,300
160,100	100,000	246,860	30,950	10,600			6,000	72,060	83,275
$118,407,992	$87,371,942	$198,116,139	$64,580,918	$136,709,442	$35,343,035	$11,141,743	$1,541,790	$8,840,250	$908,926,148

STATEMENT showing aggregate special franchise valuations in the several cities and towns of the State as made by the State Board of Tax Commissioners for the year 1907.

County.	Cities and towns.	Special franchise.	
Albany	Albany, city	$4,298,550	
	Berne	4,080	
	Bethlehem	32,150	
	Coeymans	29,410	
	Cohoes, city	356,000	
	Colonie	448,325	
	Green Island	106,125	
	Guilderland	5,100	
	Knox	1,225	
	New Scotland	13,850	
	Rensselaerville	2,665	
	Watervliet, city	363,825	
	Westerlo	1,825	
			$5,663,130
Allegany	Alfred	$19,355	
	Allen	1,040	
	Alma	18,700	
	Almond	14,755	
	Amity	14,720	
	Andover	23,165	
	Angelica	14,975	
	Belfast	11,650	
	Birdsall	575	
	Bolivar	36,750	
	Burns	6,635	
	Caneadea	2,750	
	Centerville	725	
	Clarksville	3,950	
	Cuba	20,655	
	Friendship	17,905	
	Genesee	44,100	
	Granger	1,330	
	Grove	2,405	
	Hume	9,950	
	Independence	14,480	
	New Hudson	1,125	
	Rushford	3,725	
	Scio	17,720	
	Ward	1,450	
	Wellsville	92,020	
	West Almond	1,160	
	Willing	11,800	
	Wirt	18,305	
			427,875
Broome	Barker	$5,425	
	Binghamton, city	760,500	
	Binghamton	750	
	Chenango	12,750	
	Colesville	9,660	
	Conklin	4,580	
	Dickinson	11,025	
	Fenton	2,060	
	Kirkwood	4,450	
	Lisle	16,090	

County.	Cities and towns.	Special franchise.	
	Maine	$19,900	
	Nanticoke	2,655	
	Sanford	34,370	
	Triangle	16,615	
	Union	120,470	
	Vestal	12,400	
	Windsor	5,985	
			$1,039,685
Cattaraugus	Allegany	$53,300	
	Ashford	13,750	
	Carollton	30,425	
	Cold Spring	4,150	
	Conewango	3,675	
	Dayton	11,500	
	East Otto	3,150	
	Elko	1,075	
	Ellicottville	15,050	
	Farmersville	6,125	
	Franklinville	9,310	
	Freedom	9,450	
	Great Valley	23,350	
	Hinsdale	5,225	
	Humphrey	1,900	
	Ischua	6,725	
	Leon	3,175	
	Little Valley	29,025	
	Linden	205	
	Machias	4,850	
	Mansfield	3,025	
	Napoli	6,460	
	New Albion	10,400	
	Olean, city	227,050	
	Olean	81,100	
	Otto	2,600	
	Perrysburg	12,250	
	Persia	21,850	
	Portville	46,575	
	Randolph	10,235	
	Red House	2,350	
	Salamanca	81,825	
	South Valley	2,650	
	Yorkshire	11,375	
			755,160
Cayuga	Auburn, city	$795,800	
	Aurelius	46,340	
	Brutus	35,755	
	Cato	6,900	
	Conquest	4,705	
	Fleming	10,950	
	Genoa	5,200	
	Ira	8,425	
	Ledyard	8,150	
	Locke	3,925	
	Mentz	5,650	
	Montezuma	4,250	
	Moravia	24,150	
	Niles	6,550	
	Owasco	21,900	
	Scipio	10,400	
	Sempronius	4,900	

County.	Cities and towns.	Special franchise.	
	Sennett	$54,875	
	Springport	10,450	
	Sterling	7,130	
	Summerhill	2,740	
	Throop	10,225	
	Venice	7,300	
	Victory	7,075	
			$1,103,745
Chautauqua	Arkright	$1,100	
	Busti	36,625	
	Carroll	11,165	
	Charlotte	3,165	
	Chautauqua	74,000	
	Cherry Creek	5,475	
	Clymer	5,700	
	Dunkirk City	295,975	
	Dunkirk	10,050	
	Ellery	4,690	
	Ellicott	61,975	
	Ellington	3,560	
	French Creek	4,015	
	Gerry	4,085	
	Hanover	53,300	
	Harmony	20,850	
	Jamestown, city	573,200	
	Kiantone	7,070	
	Mina	3,475	
	Poland	11,115	
	Pomfret	97,825	
	Portland	35,925	
	Ripley	58,375	
	Sheridan	37,675	
	Sherman	9,975	
	Stockton	3,400	
	Villenova	3,150	
	Westfield	62,850	
			1,497,765
Chemung	Ashland	$3,750	
	Baldwin	1,620	
	Big Flats	10,590	
	Catlin	2,300	
	Chemung	7,055	
	Elmira, city	1,181,425	
	Elmira	53,545	
	Erin	3,580	
	Horseheads	84,370	
	Southport	14,735	
	Van Etten	2,095	
	Veteran	9,925	
			1,374,990
Chenango	Afton	$5,705	
	Bainbridge	11,750	
	Columbus	2,700	
	Coventry	2,805	
	German	500	
	Greene	8,220	
	Guilford	11,375	
	Lincklaen	425	
	McDonough	2,685	

County.	Cities and towns.	Special franchise.	
	New Berlin	$15,925	
	North Norwich	4,725	
	Norwich	127,940	
	Otselic	3,760	
	Oxford	16,065	
	Pharsalia	625	
	Pitcher	2,225	
	Plymouth	5,665	
	Preston	2,405	
	Sherburne	5,750	
	Smithville	1,820	
	Smyrna	1,800	
			$234,870
Clinton	Altona	$950	
	Ausable	10,925	
	Beekmantown	8,595	
	Black Brook	12,775	
	Champlain	21,500	
	Chazy	11,050	
	Dannemora	1,925	
	Ellenburg	800	
	Mooers	5,600	
	Peru	11,075	
	Plattsburg, city	84,600	
	Plattsburg	19,400	
	Saranac	5,125	
	Schuyler Falls	4,800	
			199,120
Columbia	Ancram	$3,300	
	Austerlitz	560	
	Canaan	3,585	
	Chatham	36,030	
	Claverack	13,250	
	Clermont	8,800	
	Copake	4,525	
	Gallatin	1,000	
	Germantown	4,575	
	Ghent	31,885	
	Greenport	14,450	
	Hillsdale	2,585	
	Hudson, city	128,825	
	Kinderhook	12,625	
	Livingston	15,935	
	New Lebanon	3,850	
	Stockport	13,500	
	Stuyvesant	17,675	
	Taghkanic	900	
			317,855
Cortland	Cincinnatus	$3,600	
	Cortland, city	226,825	
	Cortlandville	47,575	
	Cuyler	3,600	
	Freetown	1,600	
	Harford	2,580	
	Homer	48,780	
	Lapeer	2,975	
	Marathon	6,280	
	Preble	8,450	
	Scott	2,875	

County.	Cities and towns.	Special franchise.	
	Solon	$3,500	
	Taylor	3,700	
	Virgil	10,800	
	Willet	1,325	
			$375,865
Delaware	Andes	$5,235	
	Bovina	1,610	
	Colchester	6,350	
	Davenport	5,700	
	Delhi	10,430	
	Deposit	14,020	
	Franklin	5,275	
	Hamden	18,620	
	Hancock	17,815	
	Harpersfield	11,100	
	Kortright	5,800	
	Masonville	3,385	
	Meredith	5,695	
	Middletown	23,030	
	Roxbury	9,985	
	Sidney	40,365	
	Stamford	13,725	
	Tompkins	1,750	
	Walton	31,390	
			231,280
Dutchess	Amenia	$15,550	
	Beckman	1,750	
	Clinton	3,675	
	Dover	17,655	
	East Fishkill	14,525	
	Fishkill	102,950	
	Hyde Park	23,025	
	LaGrange	13,425	
	Milan	4,550	
	Northeast	8,750	
	Pawling	6,900	
	Pine Plains	7,225	
	Pleasant Valley	3,600	
	Poughkeepsie, city	405,900	
	Poughkeepsie	99,480	
	Red Hook	13,900	
	Rhinebeck	46,000	
	Stanford	5,150	
	Union Vale	70	
	Wappinger	6,600	
	Washington	11,350	
			812,030
Erie	Alden	$38,950	
	Amherst	123,340	
	Aurora	69,850	
	Boston	6,600	
	Brant	12,400	
	Buffalo, city	17,827,550	
	Cheektowaga	193,025	
	Clarence	19,375	
	Colden	1,900	
	Collins	66,125	
	Concord	39,435	
	East Hamburg	83,625	

County.	Cities and towns.	Special franchise.	
	Eden	$36,620	
	Elma	13,375	
	Evans	25,875	
	Grand Island	1,300	
	Hamburg	200,000	
	Holland	17,500	
	Lancaster	185,500	
	Marilla	4,770	
	Newsted	49,030	
	North Collins	63,680	
	Sardinia	12,425	
	Tonawanda, city	244,125	
	Tonawanda	172,250	
	Wales	10,750	
	West Seneca	401,650	
			$19,921,025
Essex	Chesterfield	$13,550	
	Crown Point	10,300	
	Elizabethtown	18,450	
	Essex	5,430	
	Jay	4,150	
	Keene	15,675	
	Lewis	4,050	
	Minerva	1,725	
	Moriah	23,035	
	Newcomb	350	
	North Elba	12,275	
	North Hudson	850	
	St. Armand	2,980	
	Schroon	4,985	
	Ticonderoga	45,550	
	Westport	19,570	
	Willsboro	4,785	
	Wilmington	745	
			188,455
Franklin	Altamont	$30,725	
	Bangor	8,565	
	Belmont	6,050	
	Bombay	4,450	
	Brandon	730	
	Brighton	3,500	
	Burke	5,275	
	Chateaugay	16,050	
	Constable	1,085	
	Dickinson	1,000	
	Duane	4,000	
	Fort Covington	4,425	
	Franklin	8,050	
	Harrietstown	34,850	
	Malone	55,825	
	Moira	5,750	
	Santa Clara	2,950	
	Waverly	4,740	
	Westville	1,000	
			199,020
Fulton	Bleecker	$150	
	Broadalbin	3,700	
	Caroga	1,975	
	Ephratah	10,250	

County.	Cities and towns.	Special franchise.	
	Gloversville, city	$335,700	
	Johnstown, city	132,475	
	Johnstown	32,725	
	Mayfield	6,300	
	Northampton	3,725	
	Oppenheim	13,950	
	Perth	17,475	
	Stratford	1,375	
			$559,800
Genesee	Alabama	$9,475	
	Alexander	17,625	
	Batavia	282,375	
	Bergen	24,375	
	Bethany	13,845	
	Byron	8,925	
	Darien	28,000	
	Elba	8,800	
	Leroy	72,875	
	Oakfield	12,325	
	Pavilion	29,625	
	Pembroke	31,950	
	Stafford	12,600	
			552,795
Greene	Ashland	$1,400	
	Athens	14,525	
	Cairo	13,075	
	Catskill	110,775	
	Coxsackie	15,900	
	Durham	3,135	
	Greenville	7,740	
	Hunter	28,340	
	Jewett	2,175	
	Lexington	1,175	
	New Baltimore	11,650	
	Prattsville	3,235	
	Windham	5,700	
			218,825
Hamilton	Arietta	$115	
	Hope	200	
	Indian Lake	1,325	
	Inlet	14,825	
	Lake Pleasant	150	
	Long Lake	9,100	
	Morehouse	225	
	Wells	500	
			26,440
Herkimer	Columbia	$1,100	
	Danube	12,675	
	Fairfield	7,300	
	Frankfort	99,965	
	German Flats	98,650	
	Herkimer	105,325	
	Litchfield	1,615	
	Little Falls, city	140,525	
	Little Falls	19,850	
	Manheim	26,750	
	Newport	16,250	
	Norway	1,925	
	Ohio	660	

County.	Cities and towns.	Special franchise.	
	Russia	$2,650	
	Salisbury	2,600	
	Schuyler	12,000	
	Stark	4,775	
	Warren	5,900	
	Webb	25,030	
	Wilmurt	775	
	Winfield	7,370	
			$593,690
Jefferson	Adams	$18,460	
	Alexandria	84,975	
	Antwerp	9,050	
	Brownville	44,700	
	Cape Vincent	5,225	
	Champion	11,400	
	Clayton	14,125	
	Ellisburg	13,350	
	Henderson	3,925	
	Hounsfield	11,325	
	Le Ray	23,025	
	Loraine	3,550	
	Lyme	8,700	
	Orleans	5,225	
	Pamelia	20,650	
	Philadelphia	5,500	
	Rodman	5,825	
	Rutland	6,100	
	Theresa	7,750	
	Watertown, city	351,025	
	Watertown	15,900	
	Wilna	37,125	
	Worth	425	
			708,335
Lewis	Croghan	$2,900	
	Denmark	7,875	
	Diana	5,675	
	Greig	2,750	
	Harrisburg	700	
	High Market	150	
	Lewis	775	
	Leyden	7,125	
	Lowville	27,450	
	Lyonsdale	7,350	
	Martinsburg	5,175	
	Montague	675	
	New Bremen	1,700	
	Osceola	1,700	
	Pinkney	800	
	Turin	975	
	Watson	700	
	West Turin	5,575	
			80,050
Livingston	Avon	$38,775	
	Caledonia	23,145	
	Conesus	3,200	
	Geneseo	47,880	
	Groveland	13,750	
	Leicester	14,350	
	Lima	29,550	

County.	Cities and towns.	Special franchise.	
	Livonia	$18,075	
	Mount Morris	47,190	
	North Dansville	33,150	
	Nunda	16,800	
	Ossian	4,000	
	Portage	3,800	
	Sparta	12,275	
	Springwater	10,600	
	West Sparta	8,550	
	York	24,000	
			$349,090
Madison	Brookfield	$8,250	
	Cazenovia	17,375	
	DeRuyter	4,175	
	Eaton	10,375	
	Fenner	300	
	Georgetown	950	
	Hamilton	8,050	
	Lebanon	600	
	Lenox	121,020	
	Lincoln	5,925	
	Madison	8,575	
	Nelson	2,900	
	Oneida, city	196,175	
	Smithfield	2,150	
	Stockbridge	3,520	
	Sullivan	21,725	
			412,065
Monroe	Brighton	$66,950	
	Chili	17,375	
	Clarkson	11,365	
	Gates	47,250	
	Greece	156,370	
	Hamlin	10,235	
	Henrietta	24,750	
	Irondequoit	143,025	
	Menden	38,550	
	Ogden	24,600	
	Parma	9,300	
	Penfield	32,775	
	Perinton	67,675	
	Pittsford	55,430	
	Riga	19,100	
	Rochester, city	10,168,000	
	Rush	27,200	
	Sweden	86,365	
	Webster	89,825	
	Wheatland	22,350	
			11,118,490
Montgomery	Amsterdam, city	$332,400	
	Amsterdam	26,100	
	Canajoharie	93,350	
	Charleston	2,060	
	Florida	22,650	
	Glen	18,900	
	Minden	85,900	
	Mohawk	27,690	
	Palatine	17,900	
	Root	5,100	
	St. Johnsville	18,490	
			650,540

County.	Cities and towns.	Special franchise.	
Nassau	Hempstead	$971,325	
	North Hempstead	377,775	
	Oyster Bay	299,525	
			$1,648,625
Niagara	Cambria	$7,425	
	Hartland	9,800	
	Lewiston	62,200	
	Lockport, city	412,300	
	Lockport	18,525	
	Newfane	23,175	
	Niagara Falls, city	894,525	
	Niagara	90,750	
	North Tonawanda, city	393,175	
	Pendleton	8,275	
	Porter	49,000	
	Royalton	32,225	
	Somerset	10,050	
	Wheatfield	79,525	
	Wilson	6,950	
			2,097,900
Oneida	Annsville	$2,835	
	Augusta	4,550	
	Ava	500	
	Boonville	5,900	
	Bridgewater	2,850	
	Camden	11,880	
	Deerfield	59,400	
	Florence	1,925	
	Floyd	3,375	
	Forestport	6,125	
	Kirkland	46,810	
	Lee	2,650	
	Marcy	11,545	
	Marshall	7,250	
	New Hartford	160,400	
	Paris	8,215	
	Remsen	3,245	
	Rome, city	282,400	
	Sangerfield	14,175	
	Steuben	2,330	
	Trenton	29,000	
	Utica, city	2,161,950	
	Vernon	26,420	
	Verona	19,050	
	Vienna	13,250	
	Western	3,050	
	Westmoreland	15,455	
	Whitestown	194,540	
			3,101,075
Onondaga	Camillus	$13,125	
	Cicero	6,075	
	Clay	16,500	
	DeWitt	231,415	
	Elbridge	19,375	
	Fabius	9,295	
	Geddes	69,000	
	LaFayette	60,700	
	Lysander	50,325	
	Manlius	139,800	

County.	Cities and towns.	Special franchise.	
	Marcellus	$16,990	
	Onondaga	149,205	
	Otisco	1,950	
	Pompey	2,925	
	Salina	67,450	
	Skaneateles	91,250	
	Spafford	2,150	
	Syracuse, city	6,070,725	
	Tully	42,125	
	Van Buren	34,875	
			$7,104,255
Ontario	Bristol	$4,825	
	Canadice	3,350	
	Canandaigua	141,500	
	East Bloomfield	19,025	
	Farmington	21,005	
	Geneva, city	289,075	
	Geneva	11,220	
	Gorham	13,050	
	Hopewell	17,000	
	Manchester	27,515	
	Naples	12,525	
	Phelps	43,790	
	Richmond	5,600	
	Seneca	21,675	
	South Bristol	1,800	
	Victor	20,950	
	West Bloomfield	17,325	
			671,230
Orange	Blooming Grove	$10,570	
	Chester	6,750	
	Cornwall	15,250	
	Crawford	1,560	
	Deer Park	158,975	
	Goshen	48,630	
	Greenville	3,725	
	Hamptonburg	5,900	
	Highlands	12,400	
	Middletown, city	150,100	
	Minisink	3,250	
	Monroe	11,285	
	Montgomery	43,425	
	Mount Hope	3,075	
	Newburg, city	335,370	
	Newburg	90,350	
	New Windsor	25,800	
	Tuxedo	14,650	
	Walkill	21,650	
	Warwick	18,450	
	Wawayanda	7,550	
	Woodbury	18,910	
			1,007,625
Orleans	Albion	$131,475	
	Barre	16,400	
	Carlton	24,700	
	Clarendon	21,400	
	Gaines	17,815	
	Kendall	11,525	
	Murray	42,775	

County.	Cities and towns.	Special franchise.	
	Ridgeway	$60,755	
	Shelby	9,825	
	Yates	6,125	
			$342,795
Oswego	Albion	$3,800	
	Constantia	20,850	
	Fulton, city	108,500	
	Granby	13,560	
	Hannibal	8,030	
	Hastings	12,300	
	Mexico	19,310	
	New Haven	5,425	
	Orwell	775	
	Oswego, city	504,775	
	Oswego	18,775	
	Palermo	1,125	
	Parish	1,345	
	Redfield	600	
	Richland	37,650	
	Sandy Creek	10,800	
	Schroeppel	24,415	
	Scriba	16,775	
	Volney	4,530	
	West Monroe	775	
	Williamstown	3,225	
			817,340
Otsego	Burlington	$4,540	
	Butternuts	2,585	
	Cherry Valley	4,700	
	Decatur	400	
	Edmeston	12,235	
	Exeter	1,175	
	Hartwick	9,325	
	Laurens	17,400	
	Maryland	15,000	
	Middlefield	5,700	
	Milford	6,675	
	Morris	4,650	
	New Lisbon	2,550	
	Oneonta	223,500	
	Otego	8,555	
	Otsego	97,230	
	Pittsfield	2,125	
	Plainfield	1,695	
	Richfield	27,410	
	Roseboom	2,115	
	Springfield	8,925	
	Unadilla	27,085	
	Westford	1,725	
	Worcester	15,200	
			502,500
Putnam	Carmel	$8,900	
	Kent	7,450	
	Patterson	5,475	
	Phillipstown	18,600	
	Putnam Valley	3,900	
	Southeast	10,675	
			55,000

County.	Cities and towns.	Special franchise.	
Rensselaer.....	Berlin	$3,800	
	Brunswick	26,390	
	East Greenbush	12,725	
	Grafton	4,650	
	Hoosick	81,830	
	Nassau	3,975	
	North Greenbush	13,825	
	Petersburg	4,500	
	Pittstown	9,800	
	Poestenkill	2,900	
	Rensselaer, city	195,800	
	Sand Lake	2,450	
	Schaghticoke	20,375	
	Schodack	35,925	
	Stephentown	4,235	
	Troy, city	2,366,950	
			$2,790,130
Rockland.....	Clarkstown	$61,000	
	Haverstraw	79,150	
	Orangetown	137,250	
	Ramapo	98,800	
	Stony Point	17,925	
			394,125
St. Lawrence..	Brasher	$4,900	
	Canton	53,425	
	Clifton	2,875	
	Colton	4,985	
	DeKalb	9,900	
	DePeyster	600	
	Edwards	4,450	
	Fine	4,015	
	Fowler	8,025	
	Gouverneur	35,150	
	Hammond	8,850	
	Hermon	1,750	
	Hopkinton	3,480	
	Lawrence	7,550	
	Lisbon	18,650	
	Louisville	5,750	
	Macomb	2,325	
	Madrid	5,675	
	Massena	61,925	
	Morristown	9,250	
	Norfolk	13,025	
	Ogdensburg, city	122,100	
	Oswegatchie	22,625	
	Parishville	5,275	
	Piercefield	1,825	
	Pierrepont	2,900	
	Pitcairn	30	
	Potsdam	53,125	
	Rossie	4,605	
	Russell	1,900	
	Stockholm	7,110	
	Waddington	3,200	
			491,250
Saratoga.....	Ballston	$13,425	
	Charlton	3,850	
	Clifton Park	43,080	

County.	Cities and towns.	Special franchise.	
	Corinth	$7,240	
	Edinburg	300	
	Day	350	
	Galway	2,710	
	Greenfield	10,200	
	Hadley	1,500	
	Half Moon	111,575	
	Malta	15,400	
	Milton	115,575	
	Moreau	54,775	
	Northumberland	3,290	
	Saratoga Springs	256,475	
	Saratoga	36,675	
	Stillwater	53,850	
	Waterford	151,025	
	Wilton	9,200	
			$890,495
Schenectady	Duanesburg	$12,770	
	Glenville	89,250	
	Niskayuna	109,475	
	Princetown	2,400	
	Rotterdam	83,575	
	Schenectady, city	1,602,400	
			1,899,870
Schoharie	Blenheim	$700	
	Broome	385	
	Carlisle	2,255	
	Cobleskill	12,675	
	Conesville	1,130	
	Esperance	9,385	
	Fulton	1,325	
	Gilboa	4,735	
	Jefferson	6,150	
	Middleburg	14,775	
	Richmondville	4,050	
	Schoharie	14,435	
	Seward	2,040	
	Sharon	3,450	
	Summit	1,700	
	Wright	1,475	
			80,665
Schuyler	Catherine	$6,775	
	Cayuta	1,400	
	Dix	68,295	
	Hector	14,275	
	Montour	26,800	
	Orange	2,600	
	Reading	10,600	
	Tyrone	4,455	
			135,200
Seneca	Covert	$7,975	
	Fayette	12,150	
	Junius	13,000	
	Lodi	3,637	
	Ovid	6,350	
	Romulus	4,375	
	Seneca Falls	185,200	
	Tyre	15,000	
	Varick	6,425	
	Waterloo	171,485	
			425,597

County.	Cities and towns.	Special franchise.	
Steuben	Addison	$29,925	
	Avoca	7,600	
	Bath	85,330	
	Bradford	415	
	Cameron	4,620	
	Campbell	4,440	
	Canisteo	52,725	
	Caton	29,750	
	Cohocton	10,935	
	Corning, city	377,755	
	Corning	34,555	
	Dansville	6,090	
	Erwin	26,800	
	Fremont	2,310	
	Greenwood	42,005	
	Hartsville	500	
	Hornby	1,750	
	Hornell, city	187,000	
	Hornellsville	41,340	
	Howard	5,690	
	Jasper	22,170	
	Lindley	6,050	
	Prattsburg	5,300	
	Pulteney	3,875	
	Rathbone	3,275	
	Thurston	1,000	
	Troupsburg	5,525	
	Tuscarora	7,550	
	Urbana	6,830	
	Wayland	14,425	
	Wayne	3,440	
	West Union	2,095	
	Wheeler	4,570	
	Woodhull	4,015	
			$1,041,655
Suffolk	Babylon	$124,550	
	Brookhaven	147,450	
	East Hampton	67,450	
	Huntington	171,700	
	Islip	180,700	
	Riverhead	30,250	
	Shelter Island	2,725	
	Smithtown	23,700	
	Southampton	157,700	
	Southold	33,050	
			939,275
Sullivan	Bethel	$3,875	
	Calicoon	1,660	
	Cochecton	7,075	
	Delaware	6,000	
	Fallsburg	2,375	
	Forestburg	2,150	
	Fremont	2,540	
	Highland	75	
	Liberty	17,700	
	Lumberland	380	
	Mamakating	11,225	
	Neversink	875	
	Rockland	13,850	
	Thompson	13,455	
	Tusten	3,875	
			87,110

County.	Cities and towns.	Special franchise.	
Tioga	Barton	$119,175	
	Berkshire	2,725	
	Candor	12,850	
	Newark Valley	5,950	
	Nichols	13,310	
	Owego	84,715	
	Richford	2,625	
	Spencer	3,550	
	Tioga	5,255	
			$250,155
Tompkins	Caroline	$6,375	
	Danby	3,405	
	Dryden	15,960	
	Enfield	2,755	
	Groton	8,545	
	Ithaca, city	300,500	
	Ithaca	31,630	
	Lansing	6,150	
	Newfield	3,230	
	Ulysses	13,770	
			392,320
Ulster	Denning	$510	
	Esopus	13,325	
	Gardiner	4,100	
	Hardenburg	660	
	Hurley	5,675	
	Kingston, city	489,875	
	Kingston	180	
	Lloyd	19,075	
	Marbletown	3,575	
	Marlboro	21,425	
	New Paltz	19,050	
	Olive	7,120	
	Plattekill	4,650	
	Rochester	2,775	
	Rosendale	6,650	
	Saugerties	30,425	
	Shandaken	15,800	
	Shawangunk	3,375	
	Ulster	24,325	
	Wawarsing	15,850	
	Woodstock	3,700	
			701,170
Warren	Bolton	$5,475	
	Caldwell	18,200	
	Chester	4,975	
	Hague	7,700	
	Horicon	1,425	
	Johnsburg	2,400	
	Luzerne	5,200	
	Queensbury	290,475	
	Stony Creek	900	
	Thurman	500	
	Warrensburg	6,950	
			344,200
Washington	Argyle	$5,050	
	Cambridge	13,750	
	Dresden	6,575	
	Easton	17,525	
	Fort Ann	9,275	

County.	Cities and towns.	Special franchise.	
	Fort Edward	$77,400	
	Granville	30,625	
	Greenwich	51,100	
	Hampton	4,375	
	Hartford	7,600	
	Hebron	5,250	
	Jackson	5,160	
	Kingsbury	137,400	
	Putnam	13,125	
	Salem	12,600	
	White Creek	25,225	
	Whitehall	66,750	
			$488,785
Wayne	Arcadia	$127,900	
	Butler	4,605	
	Galen	49,650	
	Huron	8,975	
	Lyons	102,300	
	Macedon	34,025	
	Marion	4,000	
	Ontario	74,750	
	Palmyra	65,950	
	Rose	5,475	
	Savannah	3,900	
	Sodus	76,900	
	Walworth	5,100	
	Williamson	71,225	
	Wolcott	14,275	
			649,030
Westchester	Bedford	$48,525	
	Cortlandt	239,850	
	Eastchester	251,500	
	Greenburg	809,700	
	Harrison	117,075	
	Lewisboro	9,070	
	Mamaroneck	508,100	
	Mount Pleasant	205,250	
	Mount Vernon, city	1,596,450	
	New Castle	41,425	
	New Rochelle, city	1,210,350	
	North Castle	16,200	
	North Salem	19,650	
	Ossining	204,825	
	Pelham	301,600	
	Poundridge	4,750	
	Rye	582,400	
	Scarsdale	102,450	
	Somers	11,750	
	White Plains	329,600	
	Yonkers, city	2,330,150	
	Yorktown	6,050	
			9,698,620
Wyoming	Arcade	$9,100	
	Attica	44,575	
	Bennington	5,175	
	Castile	14,410	
	Covington	6,350	
	Eagle	7,625	
	Gainesville	12,800	

County.	Cities and towns.	Special franchise.	
	Genesee Falls	$4,540	
	Java	7,500	
	Middlebury	6,200	
	Orangeville	8,150	
	Perry	28,800	
	Pike	8,075	
	Sheldon	8,850	
	Warsaw	35,900	
	Wethersfield	7,650	
			$215,700
Yates	Barrington	$6,400	
	Benton	10,200	
	Italy	4,325	
	Jerusalem	59,725	
	Middlesex	6,650	
	Milo	65,410	
	Potter	7,675	
	Starkey	9,450	
	Torrey	2,275	
			172,110
Greater New York:			
	Borough of The Bronx	$21,521,000	
	Borough of Brooklyn	95,311,300	
	Borough of Manhattan	336,346,500	
	Borough of Queens	11,698,700	
	Borough of Richmond	1,977,500	
			466,855,000
	Total for State		$555,308,797

APPENDIX A.

SPECIAL FRANCHISE TAX.

PROCEEDINGS BY CERTIORARI TO REVIEW THE ACTION OF THE STATE BOARD OF TAX COMMISSIONERS IN THE ASSESSMENT OF SPECIAL FRANCHISES, IN WHICH THE ATTORNEY-GENERAL APPEARS FOR THE STATE BOARD OF TAX COMMISSIONERS.

PROCEEDINGS COMMENCED DURING THE YEAR 1907.

Names of Relators and Tax Districts.	Assessed Valuations.
The Cataract Power & Conduit Co., county of Erie, city of Buffalo	$1,475,000 00
New England Telegraph Co., county of Erie, city of Buffalo	60,000 00
Western Union Telegraph Co., county of Erie, city of Buffalo	170,000 00
New York Central & Hudson River Railroad Co., county of Erie, city of Buffalo	524,500 00
Frontier Telephone Co., county of Erie, city of Buffalo	640,000 00
Buffalo Natural Gas Fuel Co., county of Erie, city of Buffalo	1,450,000 00
New York Transit Co., county of Erie, city of Buffalo	20,000 00
Buffalo General Electric Co., county of Erie, city of Buffalo	1,310,000 00
The Delaware, Lackawanna & Western Railroad Co., and The New York, Lackawanna & Western Railway Co., county of Erie, city of Buffalo	135,000 00
Buffalo Gas Co., county of Erie, city of Buffalo.	2,150,000 00
Peoples' Gas Light & Coke Co., county of Erie, city of Buffalo	65,000 00
American Telephone & Telegraph Co., county of Erie, city of Buffalo	38,250 00
Erie Railroad Co., county of Erie, city of Buffalo	5,000 00
Erie Railroad Co., county of Erie, city of Buffalo (William St.).	11,500 00
Crosstown Street Railway Company of Buffalo, county of Erie, city of Buffalo	1,830,000 00
International Railway Co., county of Erie, city of Buffalo	6,450,000 00
Automatic Fire Alarm Co., city of New York, borough of Manhattan.	60,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Long Island Railroad Co., city of New York, borough of Brooklyn.	$100,000 00
Jamaica Water Supply Co., city of New York, borough of Queens.	800,000 00
American Telephone & Telegraph Co., county of Monroe, city of Rochester	12,000 00
New England Telegraph Co., county of Monroe, city of Rochester.	12,000 00
New England Telegraph Co., county of Chautauqua, city of Jamestown	3,500 00
Ithaca Street Railway Co., county of Tompkins, city of Ithaca	60,000 00
Fonda, Johnstown & Gloversville Railroad Co., county of Fulton, city of Gloversville	31,000 00
Johnstown, Gloversville & Kingsboro Horse Railroad Co., county of Fulton, city of Gloversville.	36,000 00
Ithaca Telephone Co., county of Tompkins, city of Ithaca.	28,000 00
Inter-Ocean Telephone & Telegraph Co., county of Monroe, city of Rochester	5,000 00
Hudson Valley Railway Co., county of Saratoga.	135,100 00
County of Washington.	102,000 00
County of Warren.	93,000 00
New York Central & Hudson River Railroad Co., city of New York, borough of Manhattan (Park avenue).	11,500,000 00
Interborough Rapid Transit Co., city of New York, borough of Manhattan	20,000,000 00
Borough of the Bronx.	4,000,000 00
Second Avenue Railroad Co., city of New York.	5,770,000 00
The Third Avenue Railroad Co., city of New York.	11,320,000 00
Twenty-third Street Railway Co., city of New York.	3,170,000 00
Central Crosstown Railroad Co., city of New York.	750,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Christopher & Tenth Street Railroad Co., city of New York.	$1,560,000 00
Forty-second Street, Manhattanville & St. Nicholas Avenue Railway Co., city of New York.	4,780,000 00
Dry Dock, East Broadway & Battery Railroad Co., city of New York	2,165,000 00
Kings Bridge Railway Co., city of New York..	862,000 00
Thirty-fourth Street Crosstown Railway Co., city of New York.	1,370,000 00
Fulton Street Railroad Co., city of New York..	147,000 00
Twenty-eighth & Twenty-ninth Streets Crosstown Railroad Co., city of New York	425,000 00
Fort George & Eleventh Avenue Railroad Co., city of New York	260,000 00
Wall & Cortland Streets Ferries Railway Co., city of New York	13,000 00
Union Railway Company of New York City, city of New York	4,780,000 00
Westchester Electric Railroad Co., city of New York.	138,000 00
Yonkers Railroad Co., city of New York	83,000 00
New York, Westchester & Connecticut Traction Co., city of New York	5,000 00
Bronx Traction Co., city of New York	200,000 00
Edenwald Street Railway Co., city of New York.	12,000 00
The Southern Boulevard Railroad Co., city of New York.	223,000 00
Metropolitan Street Railway Co., city of New York.	24,600,000 00
Bleecker Street & Fulton Ferry Railroad Co., city of New York	830,000 00
Broadway & Seventh Avenue Railroad Co., city of New York.	9,040,000 00
Central Park, North & East River Railroad Co., city of New York	3,650,000 00
Eighth Avenue Railroad Co., city of New York.	6,590,000 00
Forty-second Street & Grand Street Ferry Railroad Co., city of New York	1,430,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Ninth Avenue Railroad Co., city of New York..	$3,700,000 00
New York & Harlem Railroad Co., city of New York (city line).	10,617,000 00
Sixth Avenue Railroad Co., city of New York..	5,170,000 00
The Fonda, Johnstown & Gloversville Railroad Co., county of Montgomery, city of Amsterdam	100,000 00
The Edison Electric Light & Power Co., county of Montgomery, city of Amsterdam	40,000 00
Williams Terminal Railway Co., city of New York, borough of Brooklyn	4,000 00
Richmond Hill & Queens County Gas Light Co., city of New York, borough of Queens	125,000 00
Brooklyn City & Newtown Railroad Co., city of New York:	
Borough of Brooklyn.	2,910,000 00
Borough of Queens.	90,000 00
Jamaica Gas Light Co., city of New York, borough of Queens.	150,000 00
Brooklyn Union Gas Co., city of New York, borough of Brooklyn.	17,200,000 00
Coney Island & Brooklyn Railroad Co., city of New York, borough of Brooklyn	1,700,000 00
Bush Terminal Railroad Co., city of New York, borough of Brooklyn.	350,000 00
Flatbush Gas Co., city of New York, borough of Brooklyn.	875,000 00
Newtown Gas Co., city of New York, borough of Brooklyn.	625,000 00
Woodhaven Gas Light Co., city of New York, borough of Brooklyn.	145,000 00
Hornellsville Telephone Co., county of Steuben, city of Hornell.	18,000 00
The New York Steam Co., city of New York, borough of Manhattan.	500,000 00
New York Mutual Gas Light Co., city of New York.	4,050,000 00
New York & Queens Electric Light & Power Co., city of New York	300,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
New York & Queens Gas Co., city of New York.	$140,000 00
Citizens Water Supply Company of Newtown, city of New York, borough of Queens.....	676,000 00
Amsterdam Electric Light, Heat & Power Co., city of New York, borough of Brooklyn.....	55,000 00
Edison Electric Illuminating Co. of Brooklyn, city of New York, borough of Brooklyn..	10,100,000 00
Central Union Gas Co., city of New York.....	2,050,000 00
Stock Quotation Telegraph Co., city of New York	160,000 00
Northern Union Gas Co., city of New York....	1,150,000 00
New Amsterdam Gas Co., city of New York...	8,150,000 00
The Standard Gas Light Company of City of New York, city of New York.....	5,980,000 00
The Consolidated Gas Co., of New York, city of New York.	33,640,000 00
Westchester Lighting Co., city of New York....	275,000 00
Manhattan Railway Co., city of New York:	
Borough of Bronx.	2,900,000 00
Borough of Manhattan.	72,000,000 00
Western Union Telegraph Co., city of New York.	671,500 00
Buffalo & Williamsville Electric Railway Co., county of Genesee, town of Batavia.....	112,000 00
Fulton County Gas & Electric Co., county of Fulton, city of Gloversville.....	210,000 00
New York Mail & Newspaper Transportation Co., city of New York:	
Borough of Manhattan.	50,000 00
Borough of Brooklyn.	40,000 00
Pneumatic Service Co., city of New York, borough of Manhattan.	150,000 00
Woodhaven Water Supply Co., city of New York, borough of Queens.....	210,000 00
Coney Island & Gravesend Railway Co., city of New York, borough of Brooklyn.....	140,000 00
The Brooklyn Heights Railroad Co., city of New York:	
Borough of Brooklyn.	19,800,000 00
Borough of Queens.	1,910,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
South Brooklyn Railway Co., city of New York, borough of Brooklyn.	$20,000 00
The Brooklyn Heights Railroad Co., city of New York, borough of Brooklyn	115,000 00
Brooklyn, Queens County & Suburban Railroad Co., city of New York:	
Borough of Brooklyn.	3,200,000 00
Borough of Queens.	170,000 00
Brooklyn Union Elevated Railroad Co., city of New York:	
Borough of Brooklyn.	18,300,000 00
Borough of Queens.	60,000 00
The Nassau Electric Railroad Co., city of New York, borough of Brooklyn	10,950,000 00
Great South Bay Water Co., county of Suffolk:	
Town of Islip.	86,800 00
Town of Brookhaven.	38,000 00
Jamaica Water Supply Co., county of Nassau, town of Hempstead	15,000 00
Nassau County Water Co., county of Nassau:	
Town of North Hempstead	14,000 00
Town of Oyster Bay	43,000 00
New York Central & Hudson River Railroad Co., county of Oswego, city of Oswego	126,000 00
New York Central & Hudson River Railroad Co., county of Steuben, city of Corning	75,000 00
Nassau Light & Power Co., county of Nassau:	
Town of Hempstead.	36,000 00
Town of North Hempstead	100,000 00
Town of Oyster Bay	60,000 00
Sea Cliff Water Co., county of Nassau, town of Oyster Bay.	20,000 00
Crystal City Gas Co., county of Steuben, city of Corning	88,000 00
Great South Bay Water Co., county of Suffolk:	
Town of Islip.	86,800 00
Town of Brookhaven.	38,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
The New York Edison Co., city of New York:	
Borough of Manhattan.	$32,040,000 00
Borough of Bronx.	1,450,000 00
Borough of Brooklyn.	25,000 00
United Electric Light & Power Co., city of New York.	4,925,000 00
Consolidated Telegraph & Electric Subway Co., city of New York:	
Borough of Manhattan.	6,010,000 00
Borough of Bronx.	425,000 00
The Brush Electric Illuminating Co., of New York, city of New York.	300,000 00
Cleveland Water Co., county of Oswego:	
Town of Constantia.	15,000 00
County of Oneida:	
Town of Vienna.	1,000 00
Commercial Cable Co., city of New York.	200,000 00
New England Telegraph Co., city of New York.	360,400 00
Richmond Light & Railroad Co., city of New York, borough of Richmond.	500,000 00
Troy Gas Co., county of Rensselaer, city of Troy	640,500 00
New York Central & Hudson River Railroad Co., county of Erie, city of Tonawanda.	30,000 00
United Traction Co., county of Albany, city of Cohoes.	120,000 00
Staten Island Midland Railroad Co., city of New York, borough of Richmond.	160,000 00
Lockport Hydraulic Co., county of Niagara, city of Lockport	25,000 00
Corning & Painted Post Street Railway Co., county of Steuben, city of Corning.	65,000 00
Glens Falls Gas & Electric Light Co., county of Warren:	
Town of Queensbury.	60,000 00
Town of Moreau.	1,000 00
Cohoes-Waterford Home Telephone Co., county of Albany, city of Cohoes.	23,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Kings County Lighting Co., city of New York, borough of Brooklyn	$750,000 00
Queens County Water Co., city of New York, borough of Queens	240,000 00
United Traction Co., county of Rensselaer, city of Troy	1,300,000 00
Cohoes Railway Co., county of Albany, city of Cohoes	83,000 00
United Traction Co., county of Rensselaer, city of Rensselaer	77,400 00
Cohoes Gas Light Co., county of Albany, city of Cohoes	100,000 00
Fonda, Johnstown & Gloversville Railroad Co., county of Montgomery, city of Johnstown	50,000 00
The Adirondack Lakes Traction Co., county of Montgomery, town of Johnstown	2,500 00
Fonda, Johnstown & Gloversville Railroad Co., county of Schenectady, town of Glenville	1,500 00
The Fonda, Johnstown & Gloversville Railroad Co., county of Montgomery, town of Mohawk	8,000 00
Fonda, Johnstown & Gloversville Railroad Co., county of Montgomery, town of Amsterdam	12,000 00
Syracuse Rapid Transit Railway Co., county of Onondaga, city of Syracuse	1,900,000 00
Elmira Water, Light & Railroad Co., county of Chemung, town of Horseheads	50,000 00
New York Central & Hudson River Railroad Co., county of Montgomery, town of Canajoharie	62,000 00
American Telephone & Telegraph Co., county of Rensselaer, city of Troy	28,950 00
American Telephone & Telegraph Co., county of Onondaga, city of Syracuse	13,200 00
Elmira & Seneca Lake Traction Co., county of Chemung:	
Town of Horseheads	4,000 00
Town of Veteran	6,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Elmira & Seneca Lake Traction Co., county of Schuyler:	
Town of Montour	$18,000 00
Town of Dix	16,000 00
Niagara Gorge Railroad Co., county of Niagara	34,000 00
Larchmont Water Co., county of Westchester, town of Mamaroneck	45,000 00
Lewiston & Youngstown Frontier Railway Co., county of Niagara, town of Lewiston	90,000 00
Syracuse Lighting Co., county of Onondaga:	
Town of De Witt	34,000 00
Town of Geddes	16,000 00
Town of Manlius	5,500 00
Town of Onondaga	5,000 00
Town of Salina	11,500 00
Town of Van Buren	4,000 00
Oneonta & Mohawk Valley Railroad Co., county of Otsego, town of Oneonta	45,000 00
Oneonta & Mohawk Valley Railroad Co., county of Otsego, town of Laurens	12,800 00
Oneonta & Mohawk Valley Railroad Co., county of Otsego:	
Town of Hartwick	1,200 00
Town of Richfield	5,100 00
Town of Otsego	24,800 00
County of Herkimer:	
Town of German Flats	8,800 00
Town of Warren	1,600 00
New York Central & Hudson River Railroad Co., county of Onondaga, city of Syracuse	990,500 00
Livonia Salt & Mining Co., county of Livingston, town of Livonia	3,000 00
Schenectady Railway Co., county of Schenectady:	
Town of Rotterdam	45,000 00
Town of Glenville	25,000 00
County of Albany, city of Watervliet	85,000 00
Hudson River Telephone Co., county of Orange, city of Newburg	55,500 00

Names of Relators and Tax Districts.	Assessed Valuations.
Hudson River Telephone Co., county of Ulster, city of Kingston	$81,700 00
American Telephone & Telegraph Co., county of Rensselaer, city of Rensselaer	8,350 00
Municipal Gas Co., county of Albany, city of Watervliet	40,000 00
Hudson River Telephone Co., county of Rensselaer, city of Troy	103,200 00
Schenectady Illuminating Co., county of Schenectady, town of Rotterdam	15,700 00
Schenectady Illuminating Co., county of Saratoga, town of Clifton Park	3,000 00
Port Jervis Water Works Co., county of Orange, town of Deer Park	80,000 00
Albany & Hudson Railroad Co., county of Columbia, city of Hudson	50,000 00
Waterford Water Works Co., county of Saratoga, town of Waterford	28,000 00
Poughkeepsie Light, Heat & Power Co., county of Dutchess, city of Poughkeepsie	175,000 00
Port Jervis Electric Light, Power, Gas & Railroad Co., county of Orange, city of Port Jervis	50,000 00
Newburg Light, Heat & Power Co., county of Orange:	
City of Newburg	150,000 00
Town of Newburg	9,500 00
Town of New Windsor	16,000 00
Town of Marlboro	6,000 00
Green Island Water Supply Co., county of Albany, town of Green Island	14,000 00
Cohoes Gas Light Co., county of Saratoga, town of Waterford	10,000 00
New York Interurban Water Co., county of Westchester:	
Town of Harrison	48,000 00
Town of Mamaroneck	80,800 00
Town of Pelham	20,500 00
Town of Rye	12,500 00

Names of Relators and Tax Districts.	Assessed Valuations.
Orange County Traction Co., county of Orange:	
City of Newburg	$90,000 00
Town of Newburg	50,000 00
Town of Montgomery	30,000 00
United Traction Co., county of Albany, city of Watervliet	114,200 00
Fulton County Gas & Electric Co., county of Montgomery, town of Johnstown	60,000 00
Albany & Hudson R. R. Co., county of Rensselaer, city of Rensselaer	40,000 00
Albany & Hudson R. R. Co., county of Columbia, town of Kinderhook	8,500 00
Syracuse Lighting Co., county of Onondaga, city of Syracuse	1,860,000 00
New York Central & Hudson River R. R. Co., county of Niagara, city of Lockport	70,000 00
New York Central & Hudson River R. R. Co., county of Niagara, city of North Tonawanda	65,000 00
United Traction Co., county of Saratoga, town of Waterford	33,600 00
United Traction Co., county of Albany, town of Green Island	72,000 00
Clinton Telephone Co., county of Clinton, city of Plattsburg	13,000 00
Hudson River Telephone Co., county of Saratoga:	
Town of Greenwich	10,650 00
Town of Ft. Edward	8,800 00
Hudson River Telephone Co., county of Greene, town of Catskill	17,325 00
Hudson River Telephone Co., county of Ulster, town of Saugerties	15,250 00
Hudson River Telephone Co., county of Albany, town of Colonie	39,500 00
Hudson River Telephone Co., county of Rensselaer:	
Town of Hoosick	14,950 00
Town of Poestenkill	2,700 00
Town of Brunswick	3,150 00

Names of Relators and Tax Districts.	Assessed Valuations.
Hudson River Telephone Co., county of Westchester, town of Bedford	$13,275 00
Hudson River Telephone Co., county of Warren:	
Town of Caldwell	6,375 00
Town of Bolton	5,275 00
Hudson River Telephone Co., county of Columbia:	
Town of Germantown	2,575 00
Town of Ghent	2,300 00
Hudson River Telephone Co., county of Clinton:	
Town of Mooers	4,975 00
Town of Champlain	4,500 00
Town of Saranac	3,900 00
Town of Black Brook	3,775 00
Town of Chazy	2,475 00
Hudson River Telephone Co., county of Orange, town of Deer Park	13,000 00
Hudson River Telephone Co., county of Ulster:	
Town of Lloyd	5,675 00
Town of New Paltz	5,100 00
Watervliet-Green Island Home Telephone Co., county of Albany:	
City of Watervliet	9,500 00
Town of Green Island	1,550 00
Niagara County Home Telephone Co., county of Niagara:	
City of Niagara Falls	40,000 00
City of Lockport	22,000 00
City of North Tonawanda	14,000 00
Commercial Union Telephone Co., county of Rensselaer, city of Troy	70,000 00
Commercial Union Telephone Co., county of Warren:	
Town of Caldwell	1,500 00
Town of Queensbury	25,450 00
Town of Warrensburg	1,600 00

Names of Relators and Tax Districts.	Assessed Valuations.
Commercial Union Telephone Co., county of Saratoga:	
Town of Malta	$4,550 00
Town of Milton	2,350 00
Town of Saratoga Springs	16,000 00
Town of Saratoga	3,600 00
Town of Stillwater	3,200 00
Town of Wilton	2,600 00
Inter-State Telephone Co., county of Herkimer, city of Little Falls	13,950 00
Newburg Home Telephone Co., county of Orange, city of Newburg	28,000 00
Dunkirk Home Telephone Co., county of Chautauqua, city of Dunkirk	10,500 00
Elmira Water, Light & R. R. Co., county of Chemung, town of Elmira	12,000 00
American Telephone & Telegraph Co., county of Oneida, city of Utica	7,200 00
New York Central & Hudson River R. R. Co., county of Oneida, city of Utica	35,000 00
Buffalo & Lake Erie Traction Co., county of Chautauqua:	
Town of Pomfret	55,000 00
Town of Portland	15,000 00
Town of Ripley	30,000 00
Town of Westfield	16,000 00
New York Central & Hudson River R. R. Co., county of Oneida, city of Rome	12,000 00
Inter Ocean Telephone & Telegraph Co., county of Erie, town of Aurora	11,300 00
Westchester Lighting Co., county of Westchester:	
Town of Pelham	166,200 00
Town of Mamaroneck	201,600 00
Town of Eastchester	45,000 00
Town of Rye	351,900 00
Town of Harrison	14,200 00
Town of New Castle	21,100 00
Town of White Plains	155,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Buffalo & Lake Erie Traction Co., county of Erie:	
Town of Hamburg	$65,700 00
Town of West Seneca	125,000 00
Tarrytown, White Plains & Mamaroneck Railway Co., county of Westchester:	
Town of White Plains	106,500 00
Town of Mamaroneck	53,800 00
Town of Scarsdale	47,500 00
Town of Harrison	22,000 00
New York, Westchester & Connecticut Traction Co., county of Westchester, town of Eastchester	20,000 00
Westchester Electric Railroad Co., county of Westchester, town of Eastchester	90,000 00
Edenwald Street Railway Co., county of Westchester, town of Eastchester	1,500 00
American Telephone & Telegraph Co., county of Dutchess, city of Poughkeepsie	6,100 00
Inter-Ocean Telephone & Telegraph Co., county of Orleans, town of Murray	7,000 00
Schenectady Railway Co., county of Saratoga, town of Milton	35,000 00
Schenectady Railway Co., county of Albany, town of Colonie	235,000 00
Schenectady Railway Co., county of Schenectady, town of Niskayuna	94,000 00
New England Telegraph Co., county of Westchester, town of Scarsdale	4,200 00
New England Telegraph Co., county of Albany, town of Colonie	8,850 00
New England Telegraph Co., county of Cattaraugus, town of Allegany	7,325 00
New England Telegraph Co., county of Chautauqua, city of Dunkirk	2,725 00
New England Telegraph Co., county of Chautauqua, town of Sheridan	3,900 00
New England Telegraph Co., county of Chemung, city of Elmira	2,750 00

Names of Relators and Tax Districts.	Assessed Valuations.
New England Telegraph Co., county of Columbia, town of Chatham	$4,825 00
New England Telegraph Co., county of Columbia, town of Ghent	4,500 00
New England Telegraph Co., county of Erie, town of Amherst	9,150 00
New England Telegraph Co., county of Jefferson, town of Clayton	3,175 00
New England Telegraph Co., county of Madison, town of Lenox	5,025 00
New England Telegraph Co., county of Montgomery, town of Florida	6,400 00
New England Telegraph Co., county of Montgomery, town of Glen	5,600 00
New England Telegraph Co., county of Niagara, town of Royalton	5,275 00
New England Telegraph Co., county of Oneida, town of Verona	6,650 00
New England Telegraph Co., county of Onondaga, town of Lysander	6,500 00
New England Telegraph Co., county of Onondaga, city of Syracuse	8,525 00
New England Telegraph Co., county of Orange, town of Walkill	7,275 00
New England Telegraph Co., county of Orleans, town of Murray	4,825 00
New England Telegraph Co., county of Rensselaer, city of Troy	4,550 00
New England Telegraph Co., county of Orleans, town of Ridgeway	5,525 00
New England Telegraph Co., county of Schenectady, city of Schenectady	4,950 00
New England Telegraph Co., county of Seneca, town of Waterloo	3,650 00
New England Telegraph Co., county of Ulster, town of Esopus	4,000 00
New England Telegraph Co., county of Ulster, town of Saugerties	4,600 00

Names of Relators and Tax Districts.	Assessed Valuations.
New England Telegraph Co., county of Ulster, town of Ulster	$4,875 00
New England Telegraph Co., county of Westchester, town of Greenburg	8,700 00
New England Telegraph Co., county of Westchester, town of Harrison	4,375 00
Poughkeepsie City & Wappinger Falls Electric Railway Co., county of Dutchess:	
City of Poughkeepsie	125,000 00
Town of Poughkeepsie	65,000 00
Utica & Mohawk Valley Railway Co., county of Oneida:	
City of Utica	650,000 00
Town of Whitestown	125,000 00
United Traction Co., county of Albany, town of Colonie	100,000 00
Cohoes Railway Co., county of Albany, town of Colonie	20,000 00
Green Island Water Supply Co., county of Albany, town of Colonie	2,500 00
New York Central & Hudson River Railroad Co., county of Montgomery, town of Minden	59,000 00
New York Central & Hudson River Railroad Co., county of Ulster, city of Kingston	16,500 00
American Telephone & Telegraph Co., county of Chemung, city of Elmira	6,000 00
American Telephone & Telegraph Co., county of Broome, city of Binghamton	5,250 00
Kingston Consolidated Railway Co., county of Ulster, city of Kingston	160,000 00
Ellenville Electric Co., county of Ulster, town of Wawarsing	8,000 00
Elmira Water, Light & Railroad Co., county of Chemung, city of Elmira	630,000 00
Chemung County Gas Co., county of Chemung, city of Elmira	250,000 00
Independent Union Telephone Co., county of Albany, town of Colonie	5,675 00

Names of Relators and Tax Districts.	Assessed Valuations.
Independent Union Telephone Co., county of Montgomery:	
Town of Florida	$4,800 00
Town of Palatine	3,250 00
Independent Union Telephone Co., county of Niagara:	
Town of Royalton	7,125 00
Town of Wheatfield	5,000 00
Independent Union Telephone Co., county of Orleans:	
Town of Shelby	3,050 00
Town of Ridgeway	7,700 00
Independent Union Telephone Co., county of Saratoga, town of Clifton Park	2,250 00
Independent Union Telephone Co., county of Schenectady, town of Glenville	5,650 00
Adirondack Home Telephone Co., county of St. Lawrence, town of Potsdam	10,000 00
Adirondack Home Telephone Co., county of Franklin, town of Malone	7,000 00
Batavia Home Telephone Co., county of Genesee, town of Batavia	11,000 00
Citizens Standard Telephone Co., county of Ulster, city of Kingston	25,000 00
Clinton Telephone Co., county of Clinton, town of Plattsburg	3,200 00
Cohoes-Waterford Home Telephone Co., county of Saratoga, town of Clifton Park	180 00
Commercial Union Telephone Co., county of Washington, town of Kingsbury	4,000 00
Commercial Union Telephone Co., county of Rensselaer:	
Town of Brunswick	6,315 00
Town of Pittstown	3,875 00
Town of Schaghticoke	7,650 00
Home Telephone Co., county of Otsego, town of Oneonta	16,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Oneonta Light & Power Co., county of Otsego, town of Oneonta	$25,000 00
Rawson Electric Co., county of Wyoming, town of Warsaw	3,250 00
Seneca County Home Telephone Co., county of Seneca:	
Town of Seneca Falls	8,000 00
Town of Waterloo	4,500 00
West Shore Home Telephone Co., county of Greene, town of Catskill	12,500 00
Dutchess County Telephone Co., county of Dutchess, city of Poughkeepsie	32,500 00
New York Central & Hudson River R. R. Co., county of Herkimer, town of Herkimer	10,000 00
Schenectady Illuminating Co., county of Schenectady, town of Niskayuna	5,600 00
Schenectady Illuminating Co., county of Albany, town of Colonie	13,500 00
Westchester Lighting Co., county of Westchester:	
Town of Bedford	6,700 00
Town of Greenburg	300,200 00
Town of Mt. Pleasant	50,300 00
Town of Scarsdale	14,900 00
Citizens Water Supply Co. of Newtown, county of Nassau, town of North Hempstead	50,000 00
Fulton County Gas & Electric Co., county of Fulton, town of Johnstown	8,000 00
Albany Home Telephone Co., county of Albany, city of Albany	125,000 00
Schenectady Home Telephone Co., county of Schenectady, city of Schenectady	83,200 00
New York Central & Hudson River R. R. Co., county of Oswego, city of Fulton	12,000 00
New York Quotation Co., city of New York, borough of Manhattan	150,000 00
Hudson River Telephone Co., county of Albany, city of Albany	300,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Schenectady Railway Co., county of Albany, city of Albany	$90,000 00
Schenectady Railway Co., county of Schenectady, city of Schenectady	775,000 00
New York & New Jersey Telephone Co., city of New York:	
Borough of Brooklyn	7,000,000 00
Borough of Queens	1,150,000 00
Borough of Richmond	410,000 00
New York & New Jersey Telephone Co., county of Suffolk, town of Huntington	29,100 00
New York & New Jersey Telephone Co., county of Suffolk, town of Southampton	47,750 00
New York & New Jersey Telephone Co., county of Nassau, town of North Hempstead	81,800 00
New York & New Jersey Telephone Co., county of Suffolk, town of Babylon	37,000 00
New York & New Jersey Telephone Co., county of Suffolk, town of Islip	34,900 00
New York Telephone Co., city of New York:	
Borough of Manhattan	25,237,000 00
Borough of Bronx	1,975,000 00
Borough of Richmond	85,000 00
Borough of Brooklyn	94,000 00
Borough of Queens	9,000 00
Empire City Subway Co., Ltd., city of New York:	
Borough of Manhattan	6,690,000 00
Borough of Bronx	1,150,000 00
American Telephone & Telegraph Co., county of Schenectady, city of Schenectady	6,900 00
Municipal Gas Co., county of Albany, city of Albany	1,090,000 00
The Capitol Railway Co., county of Albany, city of Albany	98,000 00
United Traction Co., county of Albany, city of Albany	1,900,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
New York & New Jersey Telephone Co., county of Nassau, town of Hempstead	$246,300 00
New England Telegraph Co., county of Westchester, city of New Rochelle	2,150 00
New England Telegraph Co., county of Albany, city of Albany	8,850 00
Tarrytown, White Plains & Mamaroneck Railway Co., county of Westchester, town of Greenburg	107,000 00
New England Telegraph Co., county of Westchester, city of Mt. Vernon	900 00
Westchester Electric Railroad Co., county of Westchester, city of New Rochelle	210,000 00
New England Telegraph Co., county of Westchester, city of Yonkers	16,080 00
Westchester Electric R. R. Co., county of Westchester, city of Mt. Vernon	301,000 00
The Troy Union R. R. Co., county of Rensselaer, city of Troy	125,000 00
Westchester Electric R. R. Co., county of Westchester, city of Yonkers	38,000 00
New York & Richmond Gas Co., city of New York, borough of Richmond	300,000 00
Yonkers R. R. Co., county of Westchester, city of Yonkers	800,000 00
Glens Falls Gas & Electric Light Co., county of Warren, towns of Glens Falls and Moreau	61,000 00
Yonkers R. R. Co., county of Westchester, town of Greenburg	30,000 00
New York Central & Hudson River R. R. Co., city of New York, borough of Manhattan	2,400,000 00
New York Interurban Water Co., county of Westchester, city of Mt. Vernon	255,000 00
New York Central & Hudson River R. R. Co., city of New York, borough of Bronx	150,000 00
Skaneateles R. R. Co., county of Onondaga, town of Skaneateles	3,500 00

Names of Relators and Tax Districts.	Assessed Valuations.
Catskill Mountain Railway Co., county of Greene, town of Catskill	$15,000 00
New York & New Jersey Telephone Co., county of Nassau, town of Oyster Bay	89,600 00
Consolidated Water Company of Suburban, N. Y., county of Westchester:	
Town of Greenburg	175,000 00
Town of Mt. Pleasant	67,000 00
Westchester Lighting Co., county of Westchester, city of Mt. Vernon	700,300 00
Westchester Lighting Co., county of Westchester, city of Yonkers	700,000 00
Yonkers Electric Light & Power Co., county of Westchester, city of Yonkers	220,470 00
New York Central & Hudson River R. R. Co., county of Westchester, city of Yonkers	140,400 00
New York Central & Hudson River R. R. Co., county of Westchester, city of Mt. Vernon	18,600 00
Queens County Water Co., county of Nassau, town of Hempstead	160,000 00
American Telephone & Telegraph Co., county of Albany, city of Albany	12,000 00
Hudson River Bridge Co., and New York Central & Hudson River R. R. Co., county of Albany, city of Albany	119,400 00
New York Central & Hudson River R. R. Co., county of Albany, city of Albany	242,600 00
New York City Railway Co., county of Westchester, city of Mt. Vernon	40,000 00
New York, Westchester & Connecticut Traction Co., county of Westchester, city of New Rochelle	20,000 00
New York, Westchester & Connecticut Traction Co., county of Westchester, city of Mt. Vernon	35,000 00
New York Inter-Urban Water Co., New Rochelle	35,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Westchester Electric Railroad Co., Pelham....	$45,000 00
New York Westchester and Connecticut Traction Co., Pelham.....	8,000 00

CERTIORARI PROCEEDINGS PENDING.

1900.

Names of Relators and Tax Districts.	Assessed Valuations.
Commercial Cable & Telegraph Co., city of Ithaca, Tompkins county	$400 00
Commercial Cable & Telegraph Co., boroughs of Bronx, Brooklyn and Manhattan	297,500 00
Commercial Cable & Telegraph Co., city of Gloversville, Fulton county	1,500 00
Commercial Cable & Telegraph Co., city of Jamestown, Chautauqua county	1,260 00
Commercial Cable Co., boroughs of Brooklyn and Manhattan	84,047 00
New York Central & Hudson River Railroad Co., city of Lockport, Niagara county	40,100 00
New York Central & Hudson River Railroad Co., city of Oswego, Oswego county	117,498 00
New York Central & Hudson River Railroad Co., city of Rome, Oneida county	48,000 00
New York Central & Hudson River Railroad Co., city of Schenectady, Schenectady county.	141,600 00
New York Central & Hudson River Railroad Co., city of Yonkers, Westchester county	142,000 00
New York Central & Hudson River Railroad Co., highway crossings in counties of Albany, Cayuga, Columbia, Dutchess, Erie, Franklin, Genesee, Greene, Herkimer, Jefferson, Lewis, Monroe, Montgomery, Niagara, Oneida, Onondaga, Ontario, Orleans, Rensselaer, Rockland, Schenectady, St. Lawrence, Schuyler, Ulster and Westchester	294,086 00

Names of Relators and Tax Districts.	Assessed Valuations.
Western Union Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond	$454,546 00
Huntington Railroad Co., town of Huntington, Suffolk county	17,500 00
Commercial Cable & Telegraph Co., city of Rochester, Monroe county	10,000 00
Delaware, Lackawanna & Western Railroad Co., highway crossings in counties of Broome, Chemung, Chenango, Genesee, Herkimer, Livingston, Madison, Oneida, Onondaga, Oswego, Otsego, Steuben, Tioga and Tompkins	106,569 00
New York, Lackawanna & Western Railway Co., town of Alden, Erie county	2,500 00
Commercial Cable & Telegraph Co., city of Albany, Albany county	8,950 00
New York Central & Hudson River Railroad Co., town of Canajoharie, Montgomery county	20,000 00
New England Telegraph Co., city of Jamestown, Chautauqua county	2,360 00
New England Telegraph Co., city of Albany, Albany county	8,600 00
New England Telegraph Co., city of Schenectady, Schenectady county	1,300 00
New England Telegraph Co., city of Auburn, Cayuga county	1,460 00
New England Telegraph Co., city of Gloversville, Fulton county	1,150 00
New England Telegraph Co., city of Yonkers, Westchester county	10,500 00
Delaware, Lackawanna & Western Railroad Co., city of Buffalo, Erie county	158,500 00
Western Union Telegraph Co., boroughs of Brooklyn, Manhattan, Queens and Richmond.	462,625 00
New England Telegraph Co., boroughs of Bronx, Brooklyn and Manhattan	231,500 00

Names of Relators and Tax Districts.	Assessed Valuations.
Commercial Cable Co., borough of Brooklyn and Manhattan	$104,000 00
Western Union Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond	475,825 00
New England Telegraph Co., city of Gloversville, Fulton county	950 00
New England Telegraph Co., city of Jamestown, Chautauqua county	2,360 00
New England Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond.	216,900 00
New England Telegraph Co., town of Wolcott, Wayne county	3,000 00
New England Telegraph Co., town of Waterloo, Seneca county	2,100 00
New England Telegraph Co., town of Rose, Wayne county	2,500 00
New England Telegraph Co., town of Greenburg, Westchester county.	6,200 00
New England Telegraph Co., town of Stillwater, Saratoga county	1,100 00
New England Telegraph Co., town of Harrison, Westchester county	3,700 00
New England Telegraph Co., city of Yonkers, Westchester county	12,000 00
New England Telegraph Co., town of Mamaroneck, Westchester county	2,800 00
New England Telegraph Co., town of Ghent, Columbia county	2,900 00
New England Telegraph Co., city of Albany, Albany county	8,600 00
John B. McDonald, borough of Bronx	5,000 00
Commercial Cable Co., boroughs of Brooklyn and Manhattan	97,000 00
New England Telegraph Co., town of Milo, Yates county	900 00

1903.

Names of Relators and Tax Districts.	Assessed Valuations.
New England Telegraph Co., city of Jamestown, Chautauqua county	$2,360 00
New England Telegraph Co., city of Gloversville, Fulton county	900 00
New England Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond	220,900 00
New England Telegraph Co., city of Albany, Albany county	8,600 00
New England Telegraph Co., city of Yonkers, Westchester county	11,500 00
Crystal Water Company of Edgewater, borough of Richmond	125,000 00
Commercial Cable Co., boroughs of Brooklyn and Manhattan	97,000 00
Western Union Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond	492,925 00
John B. McDonald, borough of Bronx	5,000 00
Edward McCreary and Michael D. Powers, city of Cohoes, Albany county	5,000 00

1904.

New England Telegraph Co., city of Jamestown, Chautauqua county	$2,360 00
New England Telegraph Co., city of Gloversville, Fulton county	900 00
New England Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond.	226,800 00
New England Telegraph Co., city of Albany, Albany county	8,600 00
New England Telegraph Co., city of Yonkers, Westchester county	11,500 00
Western Union Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond.	524,700 00

Names of Relators and Tax Districts.	Assessed Valuations.
John B. McDonald, borough of Bronx.....	$12,500 00
Commercial Cable Co., boroughs of Brooklyn and Manhattan	102,000 00
New York Central & Hudson River R. R. Co., town of Canajoharie, Montgomery county....	15,500 00

1905.

New England Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond.	$231,800 00
New England Telegraph Co., city of Albany, Albany county	8,600 00
New England Telegraph Co., city of Yonkers, Westchester county	12,000 00
Pennsylvania Gas Co., city of Jamestown, Chautauqua county	199,000 00
New England Telegraph Co., city of Jamestown, Chautauqua county.....	2,360 00
Western Union Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond	571,500 00
Commercial Cable Co., boroughs of Brooklyn and Manhattan	102,000 00

1906.

New England Telegraph Co., city of Jamestown, Chautauqua county	$2,360 00
New England Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond.	231,800 00
Commercial Cable Co., boroughs of Brooklyn and Manhattan	131,000 00
Western Union Telegraph Co., boroughs of Bronx, Brooklyn, Manhattan, Queens and Richmond.	571,500 00
Interborough Rapid Transit Co., borough of Manhattan.	18,000,000 00
Bush Terminal Railroad Co., borough of Brooklyn.	125,000 00

Names of Relators and Tax Districts.	Assessed Valuations.
Williams Terminal Railway Co., borough of Brooklyn	$4,000 00
Brooklyn Union Gas Co., borough of Brooklyn.	15,600,000 00
Manhattan Railway Co., boroughs of Bronx and Manhattan	62,700,000 00
New York Central & Hudson River Railroad Co., town of Canajoharie, Montgomery county	40,000 00
New York Central & Hudson River Railroad Co., town of Manlius, Onondaga county	12,000 00
New York Central & Hudson River Railroad Co., city of Syracuse, Onondaga county	977,225 00
Peter Cooper's Glue Factory, borough of Brooklyn	500 00
Yonkers Electric Light & Power Co., city of Yonkers, Westchester county	161,200 00
American Telephone & Telegraph Co., city of Albany, Albany county	10,000 00
New England Telegraph Co., city of Albany, Albany county	8,600 00
New England Telegraph Co., city of Yonkers, Westchester county	15,400 00

REFERENCES PENDING.

Name of relator.	Year.
Standard Gas Light Company	1900
Standard Gas Light Company	1902
Standard Gas Light Company	1903
Standard Gas Light Company	1904
Standard Gas Light Company	1905
Standard Gas Light Company	1906
Consolidated Gas Company	1901
Consolidated Gas Company	1902
Consolidated Gas Company	1903
Consolidated Gas Company	1904
Consolidated Gas Company	1905

Name of relator.	Year.
Consolidated Gas Company	1906
New York Mutual Gas Light Co	1900
New York Mutual Gas Light Co	1901
New York Mutual Gas Light Co	1902
New York Mutual Gas Light Co	1903
New York Mutual Gas Light Co	1904
New York Mutual Gas Light Co	1905
New York Mutual Gas Light Co	1906
New Amsterdam Gas Company	1901
New Amsterdam Gas Company	1902
New Amsterdam Gas Company	1903
New Amsterdam Gas Company	1904
New Amsterdam Gas Company	1905
New Amsterdam Gas Company	1906
Central Union Gas Company	1901
Central Union Gas Company	1902
Central Union Gas Company	1903
Central Union Gas Company	1904
Central Union Gas Company	1905
Central Union Gas Company	1906
Northern Union Gas Company	1901
Northern Union Gas Company	1902
Northern Union Gas Company	1903
Northern Union Gas Company	1904
Northern Union Gas Company	1905
Northern Union Gas Company	1906
Christopher & Tenth Streets R. R. Company	1901
Christopher & Tenth Streets R. R. Company	1902
Christopher & Tenth Streets R. R. Company	1903
Christopher & Tenth Streets R. R. Company	1904
Christopher & Tenth Streets R. R. Company	1905
Christopher & Tenth Streets R. R. Company	1906
New York & Harlem R. R. Company	1901
New York & Harlem R. R. Company	1902
New York & Harlem R. R. Company	1903
New York & Harlem R. R. Company	1904
New York & Harlem R. R. Company	1905

Name of relator.	Year.
New York & Harlem R. R. Company	1906
Eighth Avenue R. R. Company	1901
Eighth Avenue R. R. Company	1902
Eighth Avenue R. R. Company	1903
Eighth Avenue R. R. Company	1904
Eighth Avenue R. R. Company	1905
Eighth Avenue R. R. Company	1906
Bleecker Street & Fulton Ferry R. R. Company	1901
Bleecker Street & Fulton Ferry R. R. Company	1902
Bleecker Street & Fulton Ferry R. R. Company	1903
Bleecker Street & Fulton Ferry R. R. Company	1904
Bleecker Street & Fulton Ferry R. R. Company	1905
Bleecker Street & Fulton Ferry R. R. Company	1906
Thirty-fourth Street Crosstown Railway Company	1901
Thirty-fourth Street Crosstown Railway Company	1902
Thirty-fourth Street Crosstown Railway Company	1903
Thirty-fourth Street Crosstown Railway Company	1904
Thirty-fourth Street Crosstown Railway Company	1905
Thirty-fourth Street Crosstown Railway Company	1906
Dry Dock, East Broadway & Battery R. R. Co	1901
Dry Dock, East Broadway & Battery R. R. Co	1902
Dry Dock, East Broadway & Battery R. R. Co	1903
Dry Dock, East Broadway & Battery R. R. Co	1904
Dry Dock, East Broadway & Battery R. R. Co	1905
Dry Dock, East Broadway & Battery R. R. Co	1906
Twenty-eighth and Twenty-ninth Streets Crosstown R. R. Co	1901
Twenty-eighth and Twenty-ninth Streets Crosstown R. R. Co	1902
Twenty-eighth and Twenty-ninth Streets Crosstown R. R. Co	1903
Twenty-eighth and Twenty-ninth Streets Crosstown R. R. Co	1904
Twenty-eighth and Twenty-ninth Streets Crosstown R. R. Co	1905
Twenty-eighth and Twenty-ninth Streets Crosstown R. R. Co	1906

Name of relator.	Year.
Third Avenue Railroad Company	1901
Third Avenue Railroad Company	1902
Third Avenue Railroad Company	1903
Third Avenue Railroad Company	1904
Third Avenue Railroad Company	1905
Third Avenue Railroad Company	1906
Forty-second Street, Manhattanville & St. Nicholas Avenue R. R. Co.	1901
Forty-second Street, Manhattanville & St. Nicholas Avenue R. R. Co.	1902
Forty-second Street, Manhattanville & St. Nicholas Avenue R. R. Co.	1903
Forty-second Street, Manhattanville & St. Nicholas Avenue R. R. Co.	1904
Forty-second Street, Manhattanville & St. Nicholas Avenue R. R. Co.	1905
Forty-second Street, Manhattanville & St. Nicholas Avenue R. R. Co.	1906
Central Crosstown R. R. Co	1902
Central Crosstown R. R. Co	1903
Central Crosstown R. R. Co	1904
Central Crosstown R. R. Co	1905
Central Crosstown R. R. Co	1906
Bronx Traction Company	1905
Bronx Traction Company	1906
Edenwald Street Railway Company	1906
Broadway & Seventh Avenue R. R. Co	1901
Broadway & Seventh Avenue R. R. Co	1902
Broadway & Seventh Avenue R. R. Co	1903
Broadway & Seventh Avenue R. R. Co	1904
Broadway & Seventh Avenue R. R. Co	1905
Broadway & Seventh Avenue R. R. Co	1906
Fulton Street Railroad Company	1901
Fulton Street Railroad Company	1902
Fulton Street Railroad Company	1903
Fulton Street Railroad Company	1904
Fulton Street Railroad Company	1905

Name of relator.	Year.
Fulton Street Railroad Company	1906
Union Railway Company of N. Y	1901
Union Railway Company of N. Y	1902
Union Railway Company of N. Y	1903
Union Railway Company of N. Y	1904
Union Railway Company of N. Y	1905
Union Railway Company of N. Y	1906
Westchester Electric R. R. Co. (New York)	1902
Westchester Electric R. R. Co. (New York)	1904
Westchester Electric R. R. Co. (New York)	1905
Westchester Electric R. R. Co. (New York)	1906
Central Park, North & East River R. R. Company	1901
Central Park, North & East River R. R. Company	1902
Central Park, North & East River R. R. Company	1903
Central Park, North & East River R. R. Company	1904
Central Park, North & East River R. R. Company	1905
Central Park, North & East River R. R. Company	1906
Metropolitan Street R. R. Co	1901
Metropolitan Street R. R. Co	1902
Metropolitan Street R. R. Co	1903
Metropolitan Street R. R. Co	1904
Metropolitan Street R. R. Co	1905
Metropolitan Street R. R. Co	1906
Forty-second St. & Grand St. Ferry R. R. Company	1901
Forty-second St. & Grand St. Ferry R. R. Company	1902
Forty-second St. & Grand St. Ferry R. R. Company	1903
Forty-second St. & Grand St. Ferry R. R. Company	1904
Forty-second St. & Grand St. Ferry R. R. Company	1905
Forty-second St. & Grand St. Ferry R. R. Company	1906
Twenty-third Street Railway Co	1901
Twenty-third Street Railway Co	1902
Twenty-third Street Railway Co	1903
Twenty-third Street Railway Co	1904
Twenty-third Street Railway Co	1905
Twenty-third Street Railway Co	1906
Ninth Avenue R. R. Co	1901
Ninth Avenue R. R. Co	1902

Name of relator.	Year.
Ninth Avenue R. R. Co.	1903
Ninth Avenue R. R. Co.	1904
Ninth Avenue R. R. Co.	1905
Ninth Avenue R. R. Co.	1906
Southern Boulevard R. R. Co.	1901
Southern Boulevard R. R. Co.	1902
Southern Boulevard R. R. Co.	1904
Southern Boulevard R. R. Co.	1905
Southern Boulevard R. R. Co.	1906
Fort George & Eleventh Avenue R. R. Company.	1902
Fort George & Eleventh Avenue R. R. Company.	1903
Fort George & Eleventh Avenue R. R. Company.	1904
Fort George & Eleventh Avenue R. R. Company.	1905
Fort George & Eleventh Avenue R. R. Company.	1906
Kingsbridge Railway Company.	1902
Kingsbridge Railway Company.	1903
Kingsbridge Railway Company.	1904
Kingsbridge Railway Company.	1905
Kingsbridge Railway Company.	1906
Inter-Urban Street Railway Company.	1903
Inter-Urban Street Railway Company.	1904
Inter-Urban Street Railway Company.	1905
Inter-Urban Street Railway Company.	1906
Sixth Avenue R. R. Company.	1901
Sixth Avenue R. R. Company.	1902
Sixth Avenue R. R. Company.	1903
Sixth Avenue R. R. Company.	1904
Sixth Avenue R. R. Company.	1905
Sixth Avenue R. R. Company.	1906
New York, Westchester & Conn. Traction Co. (Bronx).	1903
New York, Westchester & Conn. Traction Co. (Bronx).	1904
New York, Westchester & Conn. Traction Co. (Bronx).	1906
New York, Westchester & Conn. Traction Co. (New York)	1905
Wall & Cortland Streets Ferries R. R. Co.	1903
Wall & Cortland Streets Ferries R. R. Co.	1904
Wall & Cortland Streets Ferries R. R. Co.	1905
Wall & Cortland Streets Ferries R. R. Co.	1906

Name of relator.	Year.
Brooklyn, Queens County & Suburban R. R. Company..	1901
Brooklyn, Queens County & Suburban R. R. Company..	1902
Brooklyn, Queens County & Suburban R. R. Company..	1903
Brooklyn, Queens County & Suburban R. R. Company..	1904
Brooklyn, Queens County & Suburban R. R. Company..	1905
Brooklyn, Queens County & Suburban R. R. Company..	1906
Yonkers R. R. Co. (New York).....	1906
Brooklyn City R. R. Company.....	1901
Brooklyn City R. R. Company.....	1902
Brooklyn City R. R. Company.....	1903
Brooklyn City R. R. Company.....	1904
Consolidated Telegraph & Electrical Subway Company..	1903
Consolidated Telegraph & Electrical Subway Company..	1904
Consolidated Telegraph & Electrical Subway Company..	1905
Consolidated Telegraph & Electrical Subway Company..	1906
United Electric Light & Power Company.....	1903
United Electric Light & Power Company.....	1904
United Electric Light & Power Company.....	1905
United Electric Light & Power Company.....	1906
Brush Electric Illuminating Company.....	1903
Brush Electric Illuminating Company.....	1904
Brush Electric Illuminating Company.....	1905
Brush Electric Illuminating Company.....	1906
New York Edison Company.....	1904
New York Edison Company.....	1905
New York Edison Company.....	1906
Coney Island & Gravesend Railway Company.....	1902
Coney Island & Gravesend Railway Company.....	1903
Coney Island & Gravesend Railway Company.....	1904
Coney Island & Gravesend Railway Company.....	1905
Coney Island & Gravesend Railway Company.....	1906
Brooklyn Union Elevated R. R. Company.....	1905
Brooklyn Union Elevated R. R. Company.....	1906
Nassau Electric R. R. Company.....	1905
Nassau Electric R. R. Company.....	1906
Queens County Water Company.....	1901
Queens County Water Company.....	1902

Name of relator.	Year.
Queens County Water Company	1903
Queens County Water Company	1904
Queens County Water Company	1905
Queens County Water Company	1906
N. Y. C. & H. R. R. R. Company (Park avenue)	1900
N. Y. C. & H. R. R. R. Company (Park avenue)	1901
N. Y. C. & H. R. R. R. Company (Park avenue)	1902
N. Y. C. & H. R. R. R. Company (Park avenue)	1903
N. Y. C. & H. R. R. R. Company (Park avenue)	1904
N. Y. C. & H. R. R. R. Company (Park avenue)	1905
N. Y. C. & H. R. R. R. Company (Park avenue)	1906
Harlem River & Portchester Railroad Company	1903
Brooklyn Heights R. R. Company	1905
Brooklyn Heights R. R. Company (Brooklyn)	1906
Brooklyn Heights R. R. Company (Queens)	1906
Yonkers Electric Light & Power Company	1904
Yonkers Electric Light & Power Company	1905
Yonkers Electric Light & Power Company	1906
Edison Electric Illuminating Company of Brooklyn	1900
Brooklyn City & Newtown Railroad Company	1906
Harlem River & Portchester Railroad Co	1903
New York Mail & Newspaper Transportation Co	1905
New York Mail & Newspaper Transportation Co	1906
Pneumatic Service Company	
Automatic Fire Alarm Company	

NEW YORK, WESTCHESTER & CONNECTICUT TRACTION COMPANY.

1902. New Rochelle.
1902. Mt. Vernon.
1903. Eastchester.
1903. New Rochelle.
1904. Mt. Vernon.
1904. Pelham.
1904. Eastchester.
1904. New Rochelle.
1905. New Rochelle.
1905. Pelham.

1905. Mt. Vernon.
1905. Eastchester.
1906. New Rochelle.
1906. Pelham.
1906. Mt. Vernon.
1906. Eastchester.

TARRYTOWN, WHITE PLAINS & MAMARONECK RAILWAY COMPANY.

1901. White Plains.
1901. Greenburg.
1901. Harrison.
1901. Mamaroneck.
1901. Scarsdale.
1902. Mamaroneck.
1902. Harrison.
1902. Scarsdale.
1902. White Plains.
1902. Greenburg.
1903. Harrison.
1903. Mamaroneck.
1903. White Plains and Scarsdale.
1904. White Plains.
1904. Scarsdale.
1904. Mamaroneck.
1904. Harrison.
1904. Greenburg.
1905. Mamaroneck.
1905. White Plains.
1905. Scarsdale.
1905. Greenburg.
1905. Harrison.
1906. Mamaroneck.
1906. White Plains.
1906. Scarsdale.
1906. Greenburg.
1906. Harrison.

YONKERS RAILROAD CO.

1901. Yonkers.
1901. Greenburg.
1902. Yonkers.
1902. Greenburg.
1903. Yonkers.
1903. Greenburg.
1904. Yonkers.
1904. Greenburg.
1905. Yonkers.
1905. Greenburg.
1906. Yonkers.
1906. Greenburg.

WESTCHESTER ELECTRIC RAILROAD CO.

1901. New Rochelle.
1901. Mt. Vernon.
1901. Pelham.
1902. Pelham.
1902. New Rochelle.
1902. Mt. Vernon.
1903. Pelham.
1903. Eastchester.
1903. New Rochelle.
1904. Mt. Vernon.
1904. Pelham.
1904. Eastchester.
1904. New Rochelle.
1905. New Rochelle.
1905. Eastchester.
1905. Yonkers.
1905. Mount Vernon.
1906. New Rochelle.
1906. Eastchester.
1906. Mt. Vernon.

In the following proceedings commenced during the year 1907, the assessments have been equalized to correspond to the rate at

which real property generally in each locality affected, was determined by the State Board of Equalization to be assessed. The officers of the municipality to whom the taxes are payable consented to the equalization in each case.

Names of relators and tax districts.	Equalized assessments.
Nassau Light & Power Co.:	
Hempstead	$22,320 00
North Hempstead	62,000 00
Oyster Bay	37,200 00
Seacliff Water Co.:	
Oyster Bay	12,400 00
Cleveland Water Co.:	
Counties of Oswego and Oneida	8,000 00
Glens Falls Gas & Electric Light Co.:	
Queensbury	40,200 00
Moreau	680 00
Cohoes Gas Light Co.:	
Cohoes	85,000 00
Fonda, Johnstown & Gloversville Railroad Co.:	
Johnstown	37,500 00
Town of Glenville	1,170 00
Syracuse Rapid Transit Railroad Co.:	
Syracuse	1,672,000 00
Elmira Water, Light & Railroad Co.:	
Town of Horseheads	81,760 00
Elmira & Seneca Lake Traction Co.:	
Town of Horseheads	2,290 00
Town of Montour	13,320 00
Town of Dix	11,840 00
Schenectady Railway Co.:	
Rotterdam	40,000 00
Glenville	19,500 00
Hudson River Telephone Co.:	
Newburg	38,850 00
Kingston	67,811 00
Schenectady Illuminating Co.:	
Rotterdam	12,246 00

Names of relators and tax districts.	Equalized assessments.
Port Jervis Water Works Co.:	
Deer Park	$56,000 00
Waterford Water Works Co.:	
Waterford	19,040 00
Poughkeepsie Light, Heat & Power Co.:	
City of Poughkeepsie	140,000 00
Town of Poughkeepsie	6,120 00
Town of Hyde Park	3,400 00
Port Jervis Electric Light, Power, Gas & Railroad Co.:	
Port Jervis	35,000 00
New York Interurban Water Co.:	
Town of Harrison	31,200 00
Town of Mamaroneck	72,720 00
Town of Pelham	18,450 00
Town of Rye	11,250 00
Orange County Traction Co.:	
City of Newburg	63,000 00
Town of Newburg	35,000 00
Town of Montgomery	21,000 00
United Traction Co.:	
Waterford	22,848 00
Clinton Telephone Co.:	
Plattsburg	6,500 00
Hudson River Telephone Co.:	
Town of Greenwich	7,987 50
Town of Fort Edward	6,600 00
Town of Catskill	12,474 00
Town of Saugerties	12,657 50
Town of Colonie	32,575 00
Town of Hoosick	11,810 50
Town of Poestenkill	2,133 00
Town of Brunswick	2,488 50
Town of Bedford	11,947 50
Town of Caldwell	5,100 00
Town of Bolton	4,220 00
Town of Ghent	1,840 00

Names of relators and tax districts.	Equalized. assessments.
Town of Germantown.	$2,060 00
Town of Mooers.	2,487 75
Town of Champlain.	2,250 00
Town of Saranac.	1,950 00
Town of Black Brook.	1,887 50
Town of Chazy.	1,237 50
Town of Deer Park	4,200 00
Town of Lloyd.	4,710 25
Town of New Paltz	4,223 00
Newburg Home Telephone Co., Newburg.	19,600 00
Elmira Water, Light & Railroad Co., town of Elmira.	79,350 00
Schenectady Railway Co.:	
Town of Milton.	23,800 00
Town of Colonie.	220,000 00
Poughkeepsie City & Wappingers Falls Electric Railway Co.:	
City of Poughkeepsie.	100,000 00
Town of Poughkeepsie.	65,000 00
Utica & Mohawk Valley Railway Co., city of Utica, town of Whitestown.	526,500 00
Elmira Water, Light & Railroad Co., Elmira. .	77,380 00
Chemung County Gas Co., Elmira.	182,500 00
Independent Union Telephone Co., Glenville. . .	4,407 00
Adirondack Home Telephone Co., Malone.	4,550 00
Batavia Home Telephone Co., town of Batavia.	7,920 00
Citizens Standard Telephone Co., Kingston. . . .	20,750 00
Commercial Union Telephone Co., Kingsbury. .	2,920 00
Home Telephone Co., Oneonta.	12,000 00
Oneonta Light & Power Co., town of Oneonta. .	18,500 00
Schenectady Illuminating Co., Niskayuna.	10,530 00
Albany Home Telephone Co., Albany.	106,250 00
Schenectady Home Telephone Co., Schenectady.	64,896 00
Hudson River Telephone Co., Albany.	255,212 50
Schenectady Railway Co.:	
Albany	76,000 00
Schenectady	604,000 00

Names of relators and tax districts.	Equalized assessments.
Capitol Railway Co., Albany	$83,300 00
United Traction Co., Albany	1,615,000 00
Skaneateles Railroad Co., Skaneateles	2,950 00
Catskill Mountain Railway Co.	10,800 00
Commercial Union Telephone Co.:	
Town of Malta	3,094 00
Town of Milton	1,598 00
Town of Saratoga Springs	10,880 00
Town of Saratoga	2,448 00
Town of Stillwater	2,176 00
Town of Wilton	1,768 00
West Shore Home Telephone Co., Catskill	9,000 00
Adirondack Home Telephone Co., Potsdam	8,500 00
Independent Union Telephone Co., Clifton Park	1,530 00
Ithaca Street Railway Co.	51,000 00
Fonda, Johnstown & Gloversville R. R. Co.	23,250 00
Johnstown, Gloversville & Kingsboro Horse R. R. Co.	27,000 00
Hudson Valley Railway Co.:	
Washington county	74,460 00
Saratoga county	93,868 00
Warren county	62,310 00
Cohoes Gas Light Co., Waterford	6,800 00
Cohoes-Waterford Home Telephone Co. (Cohoes)	19,550 00
Schenectady Railway Co.:	
Niskayuna	84,000 00
Watervliet	72,250 00
Cohoes Railway Co., Cohoes	70,550 00
United Traction Co.:	
Cohoes	108,000 00
Watervliet	97,070 00
New York Interurban Water Co., Mt. Vernon	226,950 00
Independent Union Telephone Co.:	
Ridgeway	5,929 00
Shelby	2,348 50
Colonie	4,823 75
Dunkirk Home Telephone Co., Dunkirk	9,450 00

Names of relators and tax districts.	Equalized assessments.
Watervliet-Green Island Home Telephone Co.:	
Watervliet	$8,075 00
Green Island	1,317 05

Referees were appointed in the following proceedings begun during the year 1907:

Names of relators and tax districts.

Cataract Power & Conduit Co., Buffalo.

Western Union Telegraph Co., Buffalo.

New York Central & Hudson River Railroad Co., Buffalo.

Frontier Telephone Co., Buffalo.

Buffalo Natural Gas Fuel Co., Buffalo.

New York Transit Co., Buffalo.

Buffalo General Electric Co., Buffalo.

Delaware, Lackawanna & Western Railroad Co., Buffalo.

Buffalo Gas Co., Buffalo.

People's Gas Light & Coke Co., Buffalo.

Erie Railroad Co., Buffalo.

Automatic Fire Alarm Co., New York city.

Jamaica Water Supply Co., New York city.

Ithaca Telephone Co., Ithaca.

Inter-Ocean Telephone & Telegraph Co., Rochester.

Hudson Valley Railway Co., Washington, Saratoga and Warren counties.

Hornellsville Telephone Co., Hornell.

Buffalo & Williamsville Electric Railway Co., Batavia.

New York Mail & Newspaper Transportation Co., New York city.

Pneumatic Service Co., New York.

Crystal City Gas Co., Corning.

Lockport Hydraulic Co., Lockport.

Corning and Painted Post Street Railroad Co., Corning.

Niagara Gorge Railroad Co.

Lewiston & Youngstown Frontier Railway Co., Niagara county.

Names of relators and tax districts.

New York Central & Hudson River Railroad Co., Syracuse.
Municipal Gas Co., Watervliet.
Municipal Gas Co., Albany.
New York Central & Hudson River Railroad Co., North Tonawanda.
Inter-Ocean Telephone & Telegraph Co.:
Town of Aurora.
Town of Murray.
2d Avenue Railroad Co.
3d Avenue Railroad Co.
23d Street Railway Co.
Central Crosstown Railroad Co.
Christopher & Tenth Streets Railroad Co.
42d St., Manhattanville & St. Nicholas Ave. Railroad Co.
Dry Dock, East Broadway & Battery Railroad Co.
Kings Bridge Railway Co.
34th Street Crosstown Railway Co.
Fulton Street Railroad Co.
28th and 29th Streets Crosstown Railroad Co.
Fort George & 11th Avenue Railroad Co.
Wall & Cortland Streets Ferries Railway Co.
Union Railway Co. of New York city.
Westchester Electric Railway Co.
Yonkers Railroad Co.
New York, Westchester & Connecticut Traction Co.
Bronx Traction Co.
Edenwald Street Railway Co.
Southern Boulevard Railway Co.
Metropolitan Street Railway Co.
Bleecker Street and Fulton Ferry Railroad Co.
Broadway and 7th Avenue Railroad Co.
Central Park, North and East River Railroad Co.
8th Avenue Railroad Co.
42d Street and Grand Street Ferry Railroad Co.
9th Avenue Railroad Co.
New York & Harlem Railroad Co.

Names of relators and tax districts.

6th Avenue Railroad Co.
New York Edison Co.
Brush Electric Illuminating Co.
United Electric Light & Power Co.
Consolidated Telegraph & Electrical Subway Co.
Consolidated Gas Co.
Northern Union Gas Co.
Central Union Gas Co.
New Amsterdam Gas Co.
Standard Gas Light Co. of the City of New York.
Westchester Lighting Co.
Stock Quotation Co.
New York Central & Hudson River Railroad Co., Park avenue.
Tarrytown, White Plains & Mamaroneck Railway Co.
New York, Westchester & Connecticut Traction Co.
Manhattan Railway Co.

Proceedings in which municipalities have intervened:

Western Union Telegraph Co.	Buffalo.
New York Central & Hudson River Railroad Co.	Buffalo.
Frontier Telephone Co.	Buffalo.
Buffalo Natural Gas Fuel Co.	Buffalo.
New York Transit Co.	Buffalo.
Buffalo General Electric Co.	Buffalo.
D., L. & W. Railroad Co.	Buffalo.
Buffalo Gas Co.	Buffalo.
People's Gas Light & Coke Co.	Buffalo.
American Telephone & Telegraph Co.	Buffalo.
Erie Railroad Co.	Buffalo.
New England Telegraph Co.	Rochester.
Rochester District Telegraph Co.	Rochester.
Commercial Cable & Telegraph Co.	Rochester.
Troy Gas Co.	Troy.
United Traction Co.	Troy.
Hudson River Telephone Co.	Troy.
Commercial Union Telephone Co.	Troy.

In the following proceedings the assessments were sustained by referees:

Jamaica Water Supply Co. 1907.
Brooklyn City Railroad Co. 1901–2–3–4.
Brooklyn, Queens County & Suburban Railroad Co. 1901–2–3–4.

The proceeding of the Lavonia Salt & Mining Company was cancelled and that of the Interborough Rapid Transit Company was also cancelled by order of the court. From the decision in the latter case an appeal has been taken to the Appellate Division of the Supreme Court.

The proceedings of the Crosstown Street Railway Company of Buffalo, International Railway Company of Buffalo, Green Island Water Supply Company, Rawson Electric Company, Seneca County Home Telephone Co., Rochester Railway & Light Company, Western Union Telegraph Company of Buffalo, and the Rochester Gas & Electric Company of Rochester, were discontinued.

CONDITION OF NEW YORK CITY REFERENCES.

After five hearings in each case have been had, I have received notice that the Brooklyn City & Newtown Railroad Co. and the Coney Island & Brooklyn Railroad Co. will discontinue their proceedings and pay their taxes upon the basis of equalized value for real property in Kings county.

The same disposition will be made in the matters of the United Electric Light & Power Co. and the Brush Electric Illuminating Co.

In detail, the following disposition has been made of other cases:

1. Standard Gas Light Co.
2. The Consolidated Gas Co.
3. The New Amsterdam Gas Co.
4. The Central Union Gas Co.
5. The Northern Union Gas Co. (These matters are all being tried before the Hon. Wm. A. Keener and the trials have now reached a point where it seems likely that the assessments will all be settled upon the equalized rate.)

6. New York Mutual Gas Light Co. (This case is being tried before Mr. Keener.)
7. 3d Avenue Railroad Co. (This is the largest individual railroad company proceeding and the trial has been held before Honorable Ernest Hall, referee, has been fully submitted to him and briefs filed. I expect a report of the referee daily.)
8. Dry Dock, East Broadway & Battery Railroad Co.
9. 42d Street, Manhattanville & St. Nicholas Avenue Railroad Co. (These two companies are part of the 3d avenue railroad system and the decision in the latter case will determine the basis upon which their assessments should be made.)
10. Christopher & 10th Street Railroad Co.
11. New York & Harlem Railroad Co.
12. Bleecker Street & Fulton Ferry Railroad Co.
13. 8th Avenue Railway Co.
14. 3d Avenue Railway Co.
15. Central Crosstown Railroad Co.
16. Broadway & 7th Avenue Railroad Co.
17. Central Park, North & East River Railroad Co.
18. Metropolitan Street Railway Co.
19. 42d Street & Grand Street Ferry Railroad Co.
20. 23d Street Railroad Co.
21. 9th Avenue Railroad Co.
22. 6th Avenue Railroad Co.
23. 2d Avenue Railroad Co.

 Hearings are being held daily in the above-entitled proceedings and a great mass of testimony has been submitted. These companies go to make up what is known as the Metropolitan System and include the largest and most important of the surface lines.
24. Brooklyn, Queens County & Suburban Railroad Co.

 Referee sustained the assessment in this case and a motion has been made but decision not yet rendered, asking for the confirmation of said report.
25. Brooklyn City Railroad Co.

Assessment sustained and report of referee submitted for confirmation.

26. 34th Street Crosstown Railroad Co.
27. 28th and 29th Streets Railroad Co.
28. Fort George & 11th Avenue Railroad Co.

These are part of the Metropolitan System and it is likely that a determination of the questions involved in the other Metropolitan proceedings will govern the settlement of the assessments of these companies. I have made full preparation for the defense in these cases.

29. Fulton Street Railroad Co.

Hearings have been held and the proceeding is practically complete.

30. Coney Island & Gravesend Railroad Co.

A large number of hearings have been had and much testimony taken.

31. Brooklyn City Railroad Co.

For the years 1905 and 1906, on trial before the Hon. Martin Saxe.

32. Brooklyn, Queens County & Suburban Railroad Co.

On trial before referee, Hon. Martin Saxe.

33. Union Railway Co. of New York.

Am about to proceed in this matter, despite the fact that company has asked to have the proceeding held until the termination of the other Metropolitan System cases.

34. Edenwald Street Railway Co.
35. The Bronx Traction Co.

These companies have no assets except their franchise, upon which the roads have not been constructed.

36. Westchester Electric Railway Co.
37. The Southern Boulevard Railway Co.
38. Kings Bridge Railroad Co.

These companies are part of the Union Railway Co. and the decision in that case will be binding upon them.

39. New York, Westchester & Connecticut Traction Co.

Is in the same condition.

40. Wall & Cortland Streets Ferries Railroad Co.

Has no assets save its franchise.

41. Consolidated Telegraph & Electrical Subway Co.
 Testimony has been submitted and the case closed.
42. New York Edison Co.
 Hearings are being daily held.
43. Brooklyn Union Elevated Railroad Co.
44. Nassau Electric Railroad Co.
 Are being tried.
45. New York Central & Hudson River Railroad Co.
 Hearings for the years 1900 to 1906 inclusive, are being held before the referee and several thousand pages of testimony taken.
46. Larchmont Water Co.
 Hearings for the years 1900–1906 inclusive, are being held.
47. Harlem River and Port Chester Railroad Co.
 Has been prepared for trial and will be proceeded with immediately.
48. Brooklyn Heights Railroad Co.
 For Queens Co., hearings are being held by the referee.
49. Edison Electric & Illuminating Co. of Brooklyn.
 Being tried before the referee, Hon. James G. Graham.
50. Yonkers Railroad Co.
 Will be taken up with the trial of the Union Railway proceedings.
51. Automatic Fire Alarm Co.
 Being tried before the referee.

APPENDIX B.

ALBANY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Albany, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albany city		$70,713,827 50	$69,440,596 50	$5,259,850 00
Cohoes city		10,949,291 00	10,934,751 00	437,250 00
Watervliet city		5,011,715 00	5,015,415 00	31,500 00
Berne	37,659	674,495 00	675,390 00	9,250 00
Bethlehem	30,496	2,689,275 00	3,230,195 00	42,500 00
Coeymans	29,940	1,778,085 00	2,219,242 00	64,500 00
Colonie	31,438	5,969,999 00	5,730,798 00	281,790 00
Green Island		2,254,507 00	2,222,363 00	9,350 00
Guilderland	36,384	1,392,600 00	1,398,050 00	40,850 00
Knox	25,669	547,025 00	557,725 00	3,600 00
New Scotland	36,054	1,399,500 00	1,767,288 00	47,400 00
Rensselaerville	36,699	735,615 00	737,086 00	37,025 00
Westerlo	35,530	579,460 00	766,495 00	6,850 00
Totals	299,869	$104,695,394 50	$104,695,394 50	$6,271,715 00

APPENDIX B.

ALBANY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Albany, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

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Cohoes city		10,949,291 00	10,934,751 00	437,250 00
Watervliet city		5,011,715 00	5,015,415 00	31,500 00
Berne	37,659	674,495 00	675,390 00	9,250 00
Bethlehem	30,496	2,689,275 00	3,230,195 00	42,500 00
Coeymans	29,940	1,778,085 00	2,219,242 00	64,500 00
Colonie	31,438	5,969,999 00	5,730,798 00	281,790 00
Green Island		2,254,507 00	2,222,363 00	9,350 00
Guilderland	36,384	1,392,600 00	1,398,050 00	40,850 00
Knox	25,669	547,025 00	557,725 00	3,600 00
New Scotland	36,054	1,399,500 00	1,767,288 00	47,400 00
Rensselaerville	36,699	735,615 00	737,086 00	37,025 00
Westerlo	35,530	579,460 00	766,495 00	6,850 00
Totals	299,869	$104,695,394 50	$104,695,394 50	$6,271,715 00

ALBANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Albany city		$5,259,850 00	$74,700,446 50	
Cohoes city		437,250 00	11,372,001 00	
Watervliet city		31,500 00	5,046,915 00	
Berne		9,250 00	684,640 00	$4,235 46
Bethlehem		42,500 00	3,272,695 00	14,665 14
Coeymans		64,500 00	2,283,742 00	3,674 89
Colonie		281,790 00	6,012,588 00	9,757 15
Green Island		9,350 00	2,231,713 00	135 01
Guilderland		40,850 00	1,438,900 00	4,564 15
Knox		3,600 00	561,325 00	2,157 56
New Scotland		47,400 00	1,814,688 00	6,268 55
Rensselaerville		37,025 00	774,111 00	3,393 43
Westerlo		6,850 00	773,345 00	2,145 97
Totals		$6,271,715 00	$110,967,109 50	$50,997 31

ALBANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albany city	$1,159,010 27	$309,741 03	$4,000 84	$1,472,752 14
Cohoes city	2,338 38	47,153 33	609 07	50,100 78
Watervliet city		20,911 20	270 30	21,181 50
Berne		2,838 82	36 67	7,110 95
Bethlehem		13,570 04	175 28	28,410 46
Coeymans		9,469 41	122 31	13,266 61
Colonie		24,930 85	322 02	35,010 02
Green Island		9,253 66	119 53	9,508 20
Guilderland		5,966 31	77 07	10,607 53
Knox		2,327 51	30 06	4,515 13
New Scotland		7,524 50	97 19	13,890 24
Rensselaerville		3,209 81	41 46	6,644 70
Westerlo		3,206 63	41 42	5,394 02
Totals	$1,161,348 65	$460,103 10	$5,943 22	$1,678,392 28

ALBANY — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albany city	.0194 / .0122	$6,483,106 90	$64,831 07
Cohoes city	.0044	678,946 40	6,789 46
Watervliet city	.0042	133,639 28	1,336 39
Berne	.0104		
Bethlehem	.0104		
Coeymans	.0072		
Colonie	.0056		
Green Island	.0042		
Guilderland	.0074		
Knox	.0082		
New Scotland	.0096		
Rensselaerville	.0086		
Westerlo	.0092		
Totals		$7,295,692 58	$72,956 92

I, Luther C. Warner, Clerk of the Board of Supervisors of the county of Albany, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

LUTHER C. WARNER, *Clerk*,
P. O. address, City Hall, Albany, N. Y.

ALLEGANY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Allegany, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alfred	19,200	$439,980	$524,611	$24,975
Allen	22,764	247,232	286,713	4,475
Alma	23,349	358,583	360,639	7,225
Almond	27,374	483,090	618,802	26,300
Amity	21,960	890,033	781,499	84,775
Andover	23,756	667,530	725,891	44,020
Angelica	22,740	547,995	536,132	38,990
Belfast	21,988	492,020	542,716	47,000
Birdsall	22,267	213,305	231,269	6,700
Bolivar	22,600	976,027	889,110	91,880
Burns	15,482	521,022	441,970	31,875
Caneadea	21,950	508,878	530,296	15,875
Centerville	22,000	369,698	384,615	2,200
Clarksville	22,805	326,925	361,051	6,200
Cuba	22,150	1,158,426	1,050,361	112,525
Friendship	22,760	892,955	873,650	137,225
Genesee	22,905	504,417	545,561	12,000
Granger	20,450	314,235	331,668	8,890
Grove	21,070	284,330	299,559	

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Hume	24,274	$822,605	$709,672	$26,350
Independence	21,572	379,980	391,466	11,750
New Hudson	22,200	359,708	393,060	61,925
Rushford	22,350	497,950	532,910	61,900
Scio	22,289	540,880	595,315	30,730
Ward	17,455	206,272	208,110	3,060
Wellsville	22,647	1,954,485	1,784,629	220,350
West Almond	22,109	183,364	259,241	2,200
Willing	22,150	355,215	301,874	6,900
Wirt	22,860	610,385	615,135	13,950
Totals	639,476	$16,107,525	$16,107,525	$1,142,245

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alfred		$24,975	$549,586	$4,582 66
Allen		4,475	291,188	2,999 03
Alma		7,225	367,864	1,949 04
Almond		26,300	645,102	7,119 12
Amity		84,775	866,274	10,159 93
Andover		44,020	769,911	2,797 39
Angelica		38,990	575,122	5,998 33
Belfast		47,000	589,716	4,556 70
Birdsall		6,700	237,969	2,474 65
Bolivar		91,880	980,990	1,176 16
Burns		31,875	473,845	2,099 14
Caneadea		15,875	546,171	5,894 99
Centerville		2,200	386,815	2,434 70
Clarksville		6,200	367,251	3,547 65
Cuba		112,525	1,162,886	1,632 36
Friendship		137,225	1,010,875	3,936 95
Genesee		12,000	557,561	3,238 95
Granger		8,890	340,558	4,480 13
Grove			299,559	3,208 00
Hume		26,350	736,022	10,476 68
Independence		11,750	403,216	2,708 77

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
New Hudson		$61,925	$454,985	$2,304 39
Rushford		61,900	594,810	2,312 57
Scio		30,730	626,045	8,525 74
Ward		3,060	211,170	1,458 65
Wellsville		220,350	2,004,979	7,109 43
West Almond		2,200	261,441	2,599 48
Willing		6,900	308,774	3,225 25
Wirt		13,950	629,085	1,408 06
Totals		$1,142,245	$17,249,770	$116,414 90

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Alfred		$1,986 39	$33 08	$6,602 13
Allen		1,054 71	17 53	4,071 27
Alma		1,326 56	22 14	3,297 74
Almond		2,336 56	38 82	9,494 50
Amity		3,137 47	52 14	13,349 54
Andover		2,788 57	46 34	5,632 30
Angelica		2,083 04	34 62	8,115 99
Belfast		2,135 87	35 50	6,728 07
Birdsall		862 83	14 32	3,351 80
Bolivar		3,552 96	59 05	4,788 17
Burns		1,716 22	28 52	3,843 88
Caneadea		1,978 25	32 88	7,906 12
Centerville		1,401 95	23 28	3,859 93
Clarksville		1,330 21	22 11	4,899 97
Cuba		4,213 89	69 99	5,916 24
Friendship		3,661 04	60 85	7,658 84
Genesee		2,019 53	33 56	5,292 04
Granger		1,233 52	20 50	5,734 15
Grove		1,085 04	18 03	4,311 07
Hume		2,665 88	44 30	13,186 86
Independence		1,460 46	24 27	4,193 50

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
New Hudson		$1,647 80	$27 38	$3,979 57
Rushford		2,154 26	35 80	4,502 63
Scio		2,267 51	37 68	10,830 93
Ward		764 88	12 71	2,236 24
Wellsville		7,294 22	120 68	14,524 33
West Almond		946 97	15 74	3,562 19
Willing		1,118 40	18 59	4,362 24
Wirt		2,278 59	37 87	3,724 52
Totals		$62,503 58	$1,038 28	$179,956 76

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alfred	.0141995	$32,000 65	$320 00
Allen	.0161746		
Alma	.0090149		
Almond	.018639		
Amity	.01369453	67,456 15	674 56
Andover	.00791553	70,585 25	705 85
Angelica	.0138266	35,615 80	356 16
Belfast	.01248204		
Birdsall	.0152351		
Bolivar	.0044837	69,819 33	698 19
Burns	.0069522		
Caneadea	.01506579		
Centerville	.010379		
Clarksville	.0147091		
Cuba	.004655	290,321 00	2,903 21
Friendship	.00743447	210,781 44	2,107 81
Genesee	.0102476		
Granger	.01774592		
Grove	.0151622		
Hume	.01553305	50,000 00	500 00
Independence	.01070507	25,900 43	259 00

ALLEGANY — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
New Hudson	.00943847		
Rushford	.00804077		
Scio	.0189481		
Ward	.0106827		
Wellsville	.00667835	$340,182 54	$3,401 82
West Almond	.019196		
Willing	.01204653		
Wirt	.0059656		
Totals		$1,192,662 59	$11,926 60

I, Charles Stillman, Clerk of the Board of Supervisors of the county of Allegany, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

CHARLES STILLMAN, *Clerk*,
P. O. address, Alfred, N. Y.

BROOME.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Broome, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Binghamton city	5,741	$22,136,850	$23,171,848	$1,619,000
Barker	24,729	615,785	581,304	15,100
Binghamton	15,795	251,440	240,644	3,475
Chenango	21,025	742,895	679,590	18,800
Colesville	47,179	1,164,264	1,050,540	21,450
Conklin	14,899	647,195	560,616	12,050
Dickinson	3,205	510,150	445,449	37,950
Fenton	19,803	602,745	530,498	6,300
Kirkwood	18,490	687,005	617,117	4,550
Lisle	28,168	657,757	588,879	33,185
Maine	28,155	562,452	466,603	15,850
Nanticoke	15,318	188,830	172,549	6,950
Sanford	55,453	1,469,446	1,301,283	50,750
Triangle	22,245	681,720	600,313	22,200
Union	14,437	3,539,701	3,602,290	46,725
Vestal	32,020	691,311	657,551	2,800
Windsor	56,113	1,167,555	1,050,027	40,400
Totals	422,775	$36,317,101	$36,317,101	$1,957,535

BROOME — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Binghamton city		$1,619,000	$24,790,848	
Barker		15,100	596,404	$2,857 92
Binghamton		3,475	244,119	1,704 38
Chenango		18,800	698,390	3,991 82
Colesville		21,450	1,071,990	8,215 75
Conklin		12,050	572,666	1,240 54
Dickinson		37,950	483,399	565 29
Fenton		6,300	536,798	4,157 12
Kirkwood		4,550	621,667	3,846 36
Lisle		33,185	622,064	4,342 55
Maine		15,850	482,453	1,991 47
Nanticoke		6,950	179,499	1,265 88
Sanford		50,750	1,352,033	3,636 40
Triangle		22,200	622,513	3,078 77
Union		46,725	3,649,015	7,748 74
Vestal		2,800	660,351	3,625 09
Windsor		40,400	1,090,427	6,064 02
Totals		$1,957,535	$38,274,636	$58,332 10

BROOME — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Binghamton city	$31,933 48	$128,893 91	$1,491 62	$162,319 01
Barker		3,100 79	35 87	5,994 58
Binghamton		1,269 22	14 68	2,988 28
Chenango		3,630 94	42 00	7,664 76
Colesville		5,573 38	64 47	13,853 60
Conklin		2,977 44	34 44	4,252 42
Dickinson		2,513 17	29 07	3,107 53
Fenton		2,791 77	32 29	6,981 18
Kirkwood		3,232 15	37 39	7,115 90
Lisle		3,235 14	37 41	7,615 10
Maine		2,508 40	29 02	4,528 89
Nanticoke		933 10	10 80	2,209 78
Sanford		7,029 58	81 32	10,747 30
Triangle		3,236 53	36 75	6,352 05
Union		18,972 04	219 46	26,940 24
Vestal		3,433 14	39 72	7,097 95
Windsor		5,669 30	65 59	11,798 91
Totals	$31,933 48	$199,000 00	$2,301 90	$291,567 48

BROOME — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Binghamton city	.007	$1,160,646 00	$11,606 46
Barker	.0096		
Binghamton	.0115		
Chenango	.01		
Colesville	.0117		
Conklin	.0065		
Dickinson	.0057		
Fenton	.0115		
Kirkwood	.0103		
Lisle	.0111		
Maine	.008		
Nanticoke	.0113		
Sanford	.0072		
Triangle	.0092	31,750 00	317 50
Union	.0075	68,356 00	683 56
Vestal	.0103		
Windsor	.01		
Totals		$1,260,752 00	$12,607 52

I, Asa L. Bennell, Clerk of the Board of Supervisors of the county of Broome, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1907.

ASA L. BENNELL, *Clerk*,
P. O. address, Binghamton, N. Y.

CATTARAUGUS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cattaraugus, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Allegany	44,989	$1,439,390	$1,545,390	$26,400
Ashford	33,799	631,540	653,540	40,500
Carrollton	26,872	652,326	681,326	200
Coldspring	18,787	290,375	287,375	12,470
Conewango	22,846	526,875	506,875	59,225
Dayton	23,137	624,210	592,210	31,710
East Otto	25,236	452,860	426,860	23,600
Elko	14,393	161,192	154,192	3,875
Ellicottville	28,459	771,940	781,940	42,850
Farmersville	29,443	544,974	561,974	33,150
Franklinville	31,804	1,118,344	1,064,344	115,707
Freedom	25,998	694,348	666,348	70,250
Great Valley	33,715	808,585	783,585	15,200
Hinsdale	24,786	867,721	852,721	12,000
Humphrey	22,583	257,377	241,377	6,800
Ischua	20,540	385,260	374,260	20,700
Leon	23,023	372,506	366,506	28,700
Little Valley	18,968	654,420	646,420	58,500
Lyndon	21,107	299,455	294,955	12,700

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Machias	25,890	$648,001	$666,001	$34,050
Mansfield	24,821	459,475	451,475	19,820
Napoli	23,063	313,539	329,539	12,430
New Albion	22,988	612,090	611,090	33,205
Olean	21,086	2,811,304	2,931,304	12,200
Olean city	760	3,670,810	3,741,310	282,500
Otto	20,104	445,150	411,150	27,900
Perrysburg	18,328	419,566	390,566	20,250
Persia	13,296	622,746	599,746	34,250
Portville	23,106	755,889	713,889	87,455
Randolph	23,040	655,172	673,172	93,390
Red House	36,392	268,680	251,680	7,720
Salamanca	11,827	1,383,117	1,361,117	21,338
South Valley	23,356	128,551	128,551	2,150
Yorkshire	23,580	566,210	571,210	39,590
Totals	802,122	$25,313,998	$25,313,998	$1,342,785

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Allegany		$26,400	$1,571,790	$6,478 24
Ashford		40,500	694,040	3,381 17
Carrollton		200	681,526	1,212 77
Coldspring		12,470	299,845	764 06
Conewango		59,225	566,100	1,204 04
Dayton		31,710	623,920	4,016 05
East Otto		23,600	450,460	3,126 32
Elko		3,875	158,067	1,628 93
Ellicottville		42,850	824,790	3,005 68
Farmersville		33,150	595,124	2,626 04
Franklinville		115,707	1,180,051	4,651 05
Freedom		70,250	736,598	2,300 06
Great Valley		15,200	798,785	3,666 70
Hinsdale		12,000	864,721	1,487 84
Humphrey		6,800	248,177	1,086 55
Ischua		20,700	394,960	3,558 89
Leon		28,700	395,206	5,188 60
Little Valley		58,500	704,920	1,004 77
Lyndon		12,700	307,655	1,226 87
Machias		34,050	700,051	2,232 29
Mansfield		19,820	471,295	1,427 28

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Napoli		$12,430	$341,969	$1,711 81
New Albion		33,205	644,295	4,228 92
Olean		12,200	2,943,504	6,885 34
Olean city		282,500	4,023,810	
Otto		27,900	439,050	2,510 28
Perrysburg		20,250	410,816	4,425 86
Persia		34,250	633,996	2,634 03
Portville		87,455	801,344	3,414 13
Randolph		93,390	766,562	3,071 61
Red House		7,720	259,400	1,346 32
Salamanca		21,338	1,382,455	2,280 27
South Valley		2,150	130,701	1,199 63
Yorkshire		39,590	610,800	3,982 83
Totals		$1,342,785	$26,656,783	$92,965 23

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Allegany		$3,537 84	$93 58	$10,109 66
Ashford		1,562 17	41 32	4,984 66
Carrollton		1,534 00	40 57	2,787 34
Coldspring		674 90	17 85	1,456 81
Conewango		1,274 20	33 70	2,511 94
Dayton		1,404 34	37 15	5,457 54
East Otto		1,013 91	26 82	4,167 05
Elko		355 78	9 41	1,994 12
Ellicottville		1,856 47	49 11	4,911 26
Farmersville		1,339 53	35 43	4,001 00
Franklinville		2,656 10	70 26	7,377 41
Freedom		1,657 96	43 86	4,001 88
Great Valley		1,797 93	47 56	5,512 19
Hinsdale		1,946 34	51 48	3,485 66
Humphrey		558 61	14 77	1,659 93
Ischua		888 99	23 50	4,471 38
Leon		889 54	23 53	6,101 67
Little Valley		1,586 66	41 96	2,633 39
Lyndon		692 48	18 32	1,937 67
Machias		1,575 70	41 68	3,849 67
Mansfield		1,060 81	28 06	2,516 15

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Napoli		$769 72	$20 36	$2,501 89
New Albion		1,450 20	38 36	5,717 48
Olean		6,625 33	175 25	13,685 92
Olean city	$2,583 93	9,056 92	239 57	11,880 42
Otto		988 23	26 14	3,524 65
Perrysburg		924 68	24 46	5,375 00
Persia		1,427 03	37 75	4,098 81
Portville		1,803 69	47 71	5,265 53
Randolph		1,725 40	45 64	4,842 65
Red House		583 87	15 44	1,945 63
Salamanca		3,111 67	82 31	5,474 25
South Valley		294 19	7 78	1,501 60
Yorkshire		1,374 81	36 36	5,394 00
Totals	$2,583 93	$60,000 00	$1,587 05	$157,136 21

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Allegany	.006834	$46,000 00	$460 00
Ashford	.007342		
Carrollton	.004209		
Coldspring	.004759		
Conewango	.004209	35,840 00	358 40
Dayton	.008271		
East Otto	.008643		
Elko	.014016		
Ellicottville	.005884	53,000 00	530 00
Farmersville	.006854		
Franklinville	.005917	113,162 18	1,131 62
Freedom	.005166		
Great Valley	.006563		
Hinsdale	.00472		
Humphrey	.006227		
Ischua	.010933		
Leon	.015324		
Little Valley	.003635	41,732 08	417 32
Lyndon	.006126		
Machias	.005435		
Mansfield	.005172		

CATTARAUGUS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Napoli	.007597		
New Albion	.008757	$93,972 24	$939 72
Olean	.004573		
Olean city	.002945	1,267,970 50	12,679 70
Otto	.007448		
Perrysburg	.012118	60,947 01	609 47
Persia	.006164		
Portville	.00654	69,803 47	698 04
Randolph	.010033		
Red House	.006982		
Salamanca	.003839	106,469 02	1,064 69
South Valley	.01095		
Yorkshire	.00922984		
Totals		$1,888,896 50	$18,888 96

I, J. E. Chase, Clerk of the Board of Supervisors of the county of Cattaraugus, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors at their annual meeting in the month of November, 1907.

J. E. CHASE, *Clerk*,
P. O. address, Great Valley, N. Y.

CAYUGA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cayuga, as corrected by the Board of Supervisors, at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Auburn city	5,070	$16,156,015	$15,947,347	$1,021,932
Aurelius	18,591	1,250,775	1,281,316	35,350
Brutus	12,411	1,612,651	1,617,392	106,950
Cato	19,596	896,205	885,445	17,090
Conquest	21,133	740,400	729,292	17,625
Fleming	13,392	695,425	724,460	17,700
Genoa	24,012	788,970	922,210	18,250
Ira	21,195	756,614	752,125	26,600
Ledyard	22,106	947,400	1,012,208	94,150
Locke	14,460	466,990	469,768	27,250
Mentz	9,932	977,490	984,101	35,640
Montezuma	10,599	635,895	630,842	14,500
Moravia	17,702	1,075,560	1,060,841	103,450
Niles	23,450	694,683	698,124	28,205
Owasco	12,478	828,085	750,692	32,900
Scipio	22,018	845,795	925,992	83,200
Sempronius	17,428	378,360	367,157	40,500
Sennett	17,592	1,084,140	1,032,477	31,175

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Springport	13,451	$812,460	$904,691	$49,650
Sterling	26,938	1,101,539	1,013,979	19,400
Summerhill	15,019	348,250	329,975	12,930
Throop	11,287	485,300	484,825	10,050
Venice	24,196	722,830	768,146	56,400
Victory	21,239	566,995	575,422	36,850
Totals	415,295	$34,868,827	$34,868,827	$1,927,747

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Auburn city		$1,021,932	$16,969,279	$7,259 57
Aurelius		35,350	1,316,666	4,823 55
Brutus		106,950	1,724,342	3,587 32
Cato		17,090	902,535	5,722 28
Conquest		17,625	746,917	2,441 74
Fleming		7,700	732,160	2 084 58
Genoa		18,250	940,460	2,165 82
Ira		26,600	778,725	2,381 99
Ledyard		94,150	1,106,358	1,424 35
Locke		27,250	497,018	1,972 48
Mentz		35,640	1,019,741	1,983 40
Montezuma		14,500	645,342	785 20
Moravia		103,450	1,164,291	7,015 05
Niles		28,205	726,329	7,604 18
Owasco		32,900	783,592	2,378 73
Scipio		83,200	1,009,192	1,803 23
Sempronius		40,500	407,657	2,655 99
Sennett		31,175	1,063,652	8,002 31
Springport		49,650	954,341	1,904 67
Sterling		19,400	1,033,379	2,765 66

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Summerhill		$12,930	$342,905	$1,183 16
Throop		10,050	494,875	1,678 55
Venice		56,400	824,546	5,563 56
Victory		36,850	612,272	2,092 48
Totals		$1,927,747	$36,796,574	$81,279 85

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Auburn city		$78,991 48	$964 86	$87,215 91
Aurelius		6,178 78	74 86	11,077 19
Brutus		8,103 16	98 05	11,788 53
Cato		4,241 29	51 32	10,014 89
Conquest		3,509 99	42 47	5,994 20
Fleming		3,435 29	41 63	5,561 50
Genoa		4,412 62	53 48	6,631 92
Ira		3,659 47	44 28	6,085 74
Ledyard		4,851 68	62 90	6,338 93
Locke		2,332 00	28 26	4,332 74
Mentz		4,792 07	57 98	6,833 45
Montezuma		3,032 64	36 70	3,854 54
Moravia		5,461 84	66 20	12,543 09
Niles		3,407 93	41 30	11,053 41
Owasco		3,676 61	44 56	6,099 90
Scipio		4,735 12	57 38	6,595 73
Sempronius		1,912 72	23 18	4,591 89
Sennett		4,998 43	60 48	13,061 22
Springport		4,434 43	54 27	6,393 37
Sterling		4,806 69	58 76	7,631 11

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Summerhill		$1,608 91	$19 47	$2,811 54
Throop		2,325 56	28 14	4,032 25
Venice		2,880 62	46 88	8,491 06
Victory		3,865 38	34 81	5,992 67
Totals		$171,654 71	$2,092 22	$255,026 78

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Auburn city		$642,961 60	$6,429 62
Aurelius	.00862		
Brutus	.00685		
Cato	.01098		
Conquest	.00792		
Fleming	.00790		
Genoa	.00822		
Ira	.00778		
Ledyard	.00610	154,223 10	1,542 24
Locke	.00878	29,750 00	297 50
Mentz	.00675		
Montezuma	.00590		
Moravia	.01064	192,817 00	1,928 17
Niles	.01530		
Owasco	.00708		
Scipio	.00710		
Sempronius	.01098		
Sennett	.01172		
Springport	.00742		
Sterling	.00682		

CAYUGA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Summerhill	.00778		
Throop	.00814		
Venice	.01090		
Victory	.01000		
Totals		$1,019,751 70	$10,197 53

I, Ernest G. Tabor, Clerk of the Board of Supervisors of the county of Cayuga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors at their annual meeting in the month of December, 1907.

ERNEST G. TABOR, *Clerk*,
P. O. address, Auburn, N. Y.

CHAUTAUQUA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Chautauqua, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arkwright	22,083	$314,744	$308,759	$500
Busti	30,168	1,225,135	1,170,316	23,000
Carroll	20,658	494,440	480,806	23,525
Charlotte	23,780	444,028	448,586	20,170
Chautauqua	41,318	2,266,715	2,181,958	93,430
Cherry Creek	22,957	440,794	459,193	14,550
Clymer	21,985	505,315	450,400	69,700
Dunkirk city and town	6,632	5,909,106	5,991,711	116,150
Ellery	30,098	951,845	935,808	96,080
Ellicott	19,065	1,618,953	1,535,468	18,750
Ellington	23,081	383,110	401,259	30,390
French Creek	21,832	352,045	309,212	6,200
Gerry	21,992	471,359	437,372	31,550
Hanover	30,402	2,012,865	2,010,090	84,150
Harmony	54,734	1,327,042	1,385,228	105,900
Jamestown city	4,364	12,545,985	13,019,657	771,150
Kiantone	11,456	274,380	284,748	3,900
Mina	22,028	411,120	424,828	29,000

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Poland	22,447	$588,120	$579,885	$21,515
Pomfret	26,491	2,637,155	2,568,932	79,670
Portland	21,347	1,598,525	1,640,903	114,650
Ripley	30,761	1,475,207	1,419,855	105,350
Sheridan	22,675	1,609,960	1,502,853	23,300
Sherman	22,980	655,005	708,365	85,150
Stockton	29,037	745,750	704,601	67,825
Villenova	22,826	375,230	384,810	23,845
Westfield	29,341	2,144,000	2,032,330	109,200
Totals	656,538	$43,777,933	$43,777,933	$2,168,600

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arkwright		$500	$309,259	$3,825 59
Busti		23,000	1,193,316	6,913 88
Carroll		23,525	504,331	4,483 53
Charlotte		20,170	468,756	3,832 37
Chautauqua		93,430	2,275,388	9,392 83
Cherry Creek		14,550	473,743	6,110 03
Clymer		69,700	520,100	3,651 96
Dunkirk city and town		116,150	6,107,861	6,590 66
Ellery		96,080	1,031,888	3,991 99
Ellicott		18,750	1,554,218	5,823 99
Ellington		30,390	431,649	2,009 14
French Creek		6,200	315,412	3,089 20
Gerry		31,550	468,922	2,049 25
Hanover		84,150	2,094,240	13,649 47
Harmony		105,900	1,491,128	10,017 99
Jamestown city		771,150	13,790,807	9,267 95
Kiantone		3,900	288,648	1,956 61
Mina		29,000	453,828	2,661 35
Poland		21,515	601,400	3,746 95
Pomfret		79,670	2,648,602	13,217 70
Portland		114,650	1,755,553	8,039 93

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ripley		$105,350	$1,525,205	$7,525 62
Sheridan		23,300	1,526,153	6,461 98
Sherman		85,150	793,515	2,802 05
Stockton		67,825	772,426	4,839 99
Villenova		23,845	408,655	1,979 53
Westfield		109,200	2,141,530	12,877 20
Totals		$2,168,600	$45,946,533	$160,808 74

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arkwright		$481 60	$17 98	$4,325 17
Busti		1,858 34	69 39	8,841 61
Carroll		785 38	29 33	5,298 24
Charlotte		729 98	27 26	4,589 61
Chautauqua		3,543 45	132 32	13,068 60
Cherry Creek		737 60	27 54	6,875 17
Clymer		809 95	30 24	4,492 15
Dunkirk city and town		9,511 75	355 18	16,457 59
Elberry		1,606 95	60 00	5,658 94
Ellicott		2,420 37	90 38	8,334 74
Ellington		672 20	25 10	2,706 44
French Creek		491 18	18 34	3,598 72
Gerry		730 23	27 26	2,806 74
Hanover		3,261 34	121 69	17,032 50
Harmony		2,322 12	86 71	12,426 82
Jamestown city		21,476 51	801 95	31,546 41
Kiantone		449 50	16 78	2,422 89
Mina		706 74	26 39	3,394 48
Poland		936 56	34 97	4,718 48
Pomfret		4,124 65	154 01	17,496 36
Portland		2,733 90	102 09	10,875 92

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ripley		$2,375 20	$88 69	$9,989 51
Sheridan		2,376 65	88 74	8,927 37
Sherman		1,235 72	46 15	4,083 92
Stockton		1,202 90	44 92	6,087 81
Villenova		636 40	23 76	2,639 69
Westfield		3,335 00	124 53	16,336 73
Totals		$71,552 17	$2,671 70	$235,032 61

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arkwright	.01372		
Busti	.00847		
Carroll	.010229		
Charlotte	.01063		
Chautauqua	.0061023	$31,264 64	$312 65
Cherry Creek	.016063		
Clymer	.007812		
Dunkirk city and town	.002731	415,133 39	4,151 33
Elberry	.005395		
Ellicott	.005881	28,351 67	283 52
Ellington	.006545		
French Creek	.010045		
Gerry	.005718		
Hanover	.009583	42,362 00	423 62
Harmony	.008844		
Jamestown city	.002368	1,029,411 91	10,294 12
Kiantone	.008707		
Mina	.007712		
Poland	.00774		
Pomfret	.0077	53,696 43	536 96
Portland	.007078	48,557 90	485 58

CHAUTAUQUA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ripley	.005934	$31,178 01	$311 78
Sheridan	.005462		
Sherman	.007091	35,500 00	355 00
Stockton	.007483		
Villenova	.00658		
Westfield	.008524	81,250 26	812 50
Totals		$1,796,706 21	$17,967 06

I, J. A. McGinnis, Clerk of the Board of Supervisors of the county of Chautauqua, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of September, 1907.

J. A. McGINNIS, *Clerk*,
P. O. address, Ripley, N. Y.

CHEMUNG.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Chemung, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ashland	8,750	$549,472	$585,655	$10,675
Baldwin	15,909	180,135	197,856	4,920
Big Flats	26,097	949,135	1,102,720	10,150
Catlin	23,304	353,645	374,608	7,650
Chemung	29,300	842,795	1,063,149	6,100
Elmira	13,575	739,020	741,302	33,700
Elmira city	4,816	18,409,610	17,458,850	1,353,880
Erin	26,817	321,484	340,313	
Horseheads	21,880	1,830,628	2,202,801	17,200
Southport	28,335	1,105,330	1,071,063	12,650
Van Etten	24,787	524,570	503,874	8,500
Veteran	22,775	575,031	738,664	7,400
Totals	246,345	$26,380,855	$26,380,855	$1,472,825

CHEMUNG — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland		$10,675	$596,330	$2,818 50
Baldwin		4,920	202,776	2,160 19
Big Flats		10,150	1,112,870	5,684 69
Catlin		7,650	382,258	1,445 53
Chemung		6,100	1,069,249	4,537 32
Elmira		33,700	775,002	4,005 86
Elmira city		1,353,880	18,812,730	
Erin			340,313	2,156 65
Horseheads		17,200	2,220,001	8,202 66
Southport		12,650	1,083,713	9,811 61
Van Etten		8,500	512,374	3,834 57
Veteran		7,400	746,064	6,449 35
Totals		$1,472,825	$27,853,680	$51,106 93

CHEMUNG — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ashland		$2,586 78	$35 87	$5,441 15
Baldwin		879 56	12 24	3,051 99
Big Flats		4,827 55	66 84	10,579 08
Catlin		1,658 14	23 01	3,126 68
Chemung		4,640 24	64 23	9,241 79
Elmira		3,361 86	46 58	7,414 30
Elmira city	$30,347 44	81,609 23	1,128 82	113,085 49
Erin		1,476 20	20 49	3,653 34
Horseheads		9,630 14	133 28	17,966 08
Southport		4,701 05	65 10	14,577 76
Van Etten		2,218 99	30 83	6,084 39
Veteran		3,238 13	44 84	9,732 32
Totals	$30,347 44	$120,827 87	$1,672 13	$203,954 37

CHEMUNG — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ashland	.0960		
Baldwin	.1560		
Big Flats	.0011		
Catlin	.0860		
Chemung	.1044		
Elmira	*.0950 †.0720		
Elmira city	.0580	$755,557 91	$7,555 58
Erin	.1120		
Horseheads	‡.009 §.098	55,025 01	550 25
Southport	.012		
Van Etten	.0114		
Veteran	.016		
Totals		$810,582 92	$8,105 83

* Multiplier in town of Horseheads outside village of Horseheads and Elmira Heights, .0980. † Multiplier in town of Horseheads inside village of Horseheads and Elmira Heights, .0900. ‡ Multiplier in town of Elmira outside village of Elmira Heights, .0950. § Multiplier in town of Elmira inside village of Elmira Heights, .0720.

I, Frank J. Gorman, Clerk of the Board of Supervisors of the county of Chemung, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1907.

FRANK J. GORMAN, *Clerk*,
P. O. address, Elmira, N. Y.

CHENANGO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Chenango, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Afton	28,841	$850,305	$843,221	$38,650
Bainbridge	21,196	863,100	871,598	54,250
Columbus	22,872	457,150	459,558	17,500
Coventry	29,322	458,280	457,257	27,340
German	17,375	156,820	154,242	565
Greene	45,741	1,399,920	1,420,376	145,350
Guilford	38,263	1,155,459	1,127,878	35,200
Lincklaen	16,332	169,225	164,460	3,700
McDonough	24,137	260,655	268,513	8,750
New Berlin	29,220	1,018,480	983,113	53,445
North Norwich	17,215	535,992	511,937	12,150
Norwich	26,557	2,852,495	2,951,544	168,300
Otselic	23,271	351,110	345,607	25,205
Oxford	36,464	1,514,215	1,495,504	147,250
Pharsalia	24,282	223,073	226,483	19,200
Pitcher	17,373	238,330	232,704	16,610
Plymouth	25,987	378,140	363,660	10,050

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Preston	21,027	$367,040	$356,009	$23,500
Sherburne	27,616	1,186,175	1,213,075	138,750
Smithville	30,607	416,845	407,172	6,925
Smyrna	24,984	529,920	528,818	29,120
Totals	548,682	$15,382,729	$15,382,729	$981,810

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Afton		$38,650	$881,871	$6,056 05
Bainbridge		54,250	925,848	1,615 22
Columbus		17,500	477,058	5,346 62
Coventry		27,340	484,597	2,368 29
German		565	154,807	805 65
Greene		145,350	1,565,726	1,123 60
Guilford		35,200	1,163,078	3,730 10
Lincklaen		3,700	168,160	1,623 57
McDonough		8,750	277,263	1,317 54
New Berlin		53,445	1,036,558	10,817 22
North Norwich		12,150	524,087	7,523 51
Norwich		168,300	3,119,844	9,945 23
Otselic		25,205	370,812	5,462 17
Oxford		147,250	1,642,754	2,496 51
Pharsalia		19,200	245,683	1,476 63
Pitcher		16,610	249,314	1,710 88
Plymouth		10,050	373,710	5,161 49

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Preston		$23,500	$379,509	$1,380 19
Sherburne		138,750	1,351,825	7,020 56
Smithville		6,925	414,097	2,830 18
Smyrna		29,120	557,938	2,198 15
Totals		$981,810	$16,364,539	$82,009 36

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Afton		$4,409 36	$53 91	$10,519 32
Bainbridge		4,629 24	56 60	6,301 06
Columbus		2,385 29	29 16	7,761 07
Coventry		2,422 99	29 62	4,820 90
German		774 04	9 46	1,589 15
Greene		7,828 63	95 71	9,047 94
Guilford		4,915 39	71 10	8,716 59
Lincklaen		840 80	10 28	2,474 65
McDonough		1,386 32	16 95	2,720 81
New Berlin		4,778 79	63 36	15,659 37
North Norwich		2,305 44	32 04	9,860 99
Norwich		15,599 22	190 72	25,735 17
Otselic		1,804 06	22 67	7,288 90
Oxford		8,213 77	100 42	10,810 70
Pharsalia		1,228 42	15 02	2,720 07
Pitcher		1,246 57	15 24	2,972 69
Plymouth		1,808 55	22 84	6,992 88

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Preston		$1,897 55	$23 20	$3,300 94
Sherburne		6,759 12	82 64	13,862 32
Smithville		2,070 48	25 32	4,925 98
Smyrna		2,459 69	34 10	4,691 94
Totals		$79,763 72	$1,000 36	$162,773 44

CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Afton	.011833		
Bainbridge	.00687	$75,130 92	$751 31
Columbus	.01636		
Coventry	.00993		
German	.0101		
Greene	.00586	52,873 21	528 73
Guilford	.00732		
Lincklaen	.01432		
McDonough	.0101		
New Berlin	.0146	135,037 81	1,350 38
North Norwich	.01799	645,981 50	6,459 81
Norwich	.00851		
Otselic	.01939	29,627 06	296 27
Oxford	.006506	277,679 75	2,776 80
Pharsalia	.01122		
Pitcher	.01166		
Plymouth	.01815		

CHENANGO — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Preston	.008468		
Sherburne	.01046	$249,406 09	$2,494 06
Smithville	.011625		
Smyrna	.008396		
Total		$1,465,736 34	$14,657 36

I, W. B. Leach, Clerk of the Board of Supervisors of the county of Chenango, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

W. B. LEACH, *Clerk*,
P. O. address, Norwich, N. Y.

CLINTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Clinton, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Altona	53,733	$193,465	$188,465	$2,700
Ausable	22,470	528,105	513,105	30,100
Beekmantown	36,000	368,175	383,175	2,900
Black Brook	75,337	206,454	201,454	2,700
Champlain	29,460	803,125	793,125	77,710
Chazy	33,029	467,807	462,807	16,950
Clinton	40,658	180,350	180,350	9,000
Dannemora	22,971	270,465	265,465	8,525
Ellenburg	64,871	265,447	340,447	4,025
Mooers	50,573	361,597	361,597	8,065
Peru	46,445	527,170	517,170	26,430
Plattsburg	25,761	526,370	521,370	6,000
Plattsburg city		1,627,850	1,607,850	126,450
Saranac	68,100	281,705	276,705	9,420
Schuyler Falls	21,760	233,588	228,588	35,800
Totals	591,168	$6,841,673	$6,841,673	$366,775

CLINTON — Continued.

Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Altona		$2,700	$191,165	$5,960 02
Ausable		30,100	543,205	4,675 72
Beekmantown		2,900	386,075	3,821 93
Black Brook		2,700	204,154	1,012 62
Champlain		77,710	870,835	5,878 14
Chazy		16,950	479,757	7,572 63
Clinton		9,000	189,350	2,303 22
Dannemora		8,525	273,990	2,070 10
Ellenburg		4,025	344,472	9,395 84
Mooers		8,065	369,662	5,088 89
Peru		26,430	543,600	6,893 28
Plattsburg		6,000	527,370	8,314 41
Plattsburg city		126,450	1,734,300	
Saranac		9,420	286,125	6,621 16
Schuyler Falls		35,800	264,388	4,918 42
Totals		$366,775	$7,208,448	$74,526 38

CLINTON — Continued.

Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Altona		$1,911 65	$8 43	$7,880 10
Ausable		5,432 05	23 95	10,131 72
Beekmantown		3,860 75	17 02	7,699 70
Black Brook		2,041 54	9 01	3,063 17
Champlain		8,708 35	38 38	14,624 87
Chazy		4,797 57	21 15	12,391 35
Clinton		1,893 50	8 35	4,205 07
Dannemora		2,739 90	12 08	4,822 08
Ellenburg		3,444 72	15 18	12,855 74
Mooers		3,696 62	16 30	8,801 81
Peru		5,436 00	23 96	12,353 24
Plattsburg		5,273 70	23 25	13,611 36
Plattsburg city	$78,722 25	17,343 00	76 43	96,141 68
Saranac		2,861 25	12 61	9,495 02
Schuyler Falls		2,643 88	11 66	7,573 96
Totals	$78,722 25	$72,084 48	$317 76	$225,650 87

CLINTON — Concluded.

Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Altona	.04		
Ausable	.017	$153,952 99	$1,539 53
Beekmantown	.02		
Black Brook	.016		
Champlain	.016¼	180,295 95	1,802 96
Chazy	.025		
Clinton	.025		
Dannemora	.0175		
Ellenburg	.036		
Mooers	.024		
Peru	.022		
Plattsburg	.026		
Plattsburg city	.0546	583,298 20	$5,832 98
Saranac	.032		
Schuyler Falls	.028		
Totals		$917,547 14	$9,175 47

I, A. E. La Marche, Clerk of the Board of Supervisors of the county of Clinton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

A. E. LA MARCHE, *Clerk*,
P. O. address, Plattsburg, N. Y.

COLUMBIA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Columbia, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ancram	25,532	$784,841	$741,386	$19,798
Austerlitz	28,795	340,910	300,312	3,075
Canaan	20,377	916,232	841,675	4,400
Chatham	29,594	2,398,054	2,349,848	88,100
Claverack	30,169	2,537,015	2,455,766	228,150
Clermont	11,109	618,478	653,411	103,700
Copake	24,677	940,904	896,992	65,300
Gallatin	23,586	371,628	355,766	8,360
Germantown	7,172	740,215	871,127	31,875
Ghent	27,441	1,954,854	1,902,969	62,525
Greenport	11,998	755,443	820,430	64,200
Hillsdale	30,139	570,410	582,529	34,250
Hudson city		4,558,475	4,676,647	691,767
Kinderhook	20,268	1,600,455	1,523,343	184,550
Livingston	21,700	784,845	800,070	32,650

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
New Lebanon	20,687	$545,042	$543,602	$8,950
Stockport	6,233	1,064,815	1,159,317	22,000
Stuyvesant	14,349	1,460,765	1,465,528	125,100
Taghkanic	23,162	380,600	383,263	17,750
Totals	376,988	$23,323,981	$23,323,981	$1,796,500

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ancram		$19,798	$761,184	$4,175 81
Austerlitz		3,075	303,387	2,928 21
Canaan		4,400	846,075	3,815 62
Chatham		88,100	2,437,948	10,273 16
Claverack		228,150	2,683,916	4,241 37
Clermont		103,700	757,111	2,336 01
Copake		65,300	962,292	3,017 48
Gallatin		8,360	364,126	2,904 10
Germantown		31,875	903,002	4,694 92
Ghent		62,525	1,965,494	2,512 18
Greenport		64,200	884,630	2,628 50
Hillsdale		34,250	616,779	3,719 29
Hudson city		691,767	5,368,414	
Kinderhook		184,550	1,707,893	3,400 56
Livingston		32,650	832,720	7,202 20

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
New Lebanon		$8,950	$552,552	$7,113 23
Stockport		22,000	1,181,317	3,232 10
Stuyvesant		125,100	1,590,628	3,563 75
Taghkanic		17,750	401,013	2,690 81
Totals		$1,796,500	$25,120,481	$74,449 30

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ancram		$6,885 46	$41 56	$11,102 83
Austerlitz		2,744 35	16 57	5,689 13
Canaan		7,653 35	46 20	11,515 17
Chatham		22,052 96	133 12	32,459 24
Claverack		24,277 92	146 56	28,665 85
Clermont		6,848 62	41 34	9,225 97
Copake		8,704 62	52 55	11,774 65
Gallatin		3,293 77	19 88	6,217 75
Germantown		8,168 30	49 31	12,912 53
Ghent		17,779 31	107 33	20,398 82
Greenport		8,002 10	48 31	10,678 91
Hillsdale		5,579 20	33 68	9,332 17
Hudson city	$118,243 75	48,452 40	293 15	118,243 75 48,745 55
Kinderhook		15,449 13	93 25	18,942 94
Livingston		7,532 54	45 47	14,780 21

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
New Lebanon		$4,998 23	$30 17	$12,141 63
Stockport		10,685 81	64 51	13,982 42
Stuyvesant		14,388 36	86 86	18,038 97
Taghkanic		3,627 45	21 90	6,340 16
Totals	$118,243 75	$227,123 88	$1,371 72	$421,188 65

The amount of aggregate taxation exclusive of taxes on bank stock is the gross tax to be collected. In getting the rate for each town another amount was used, since the mortgage tax and bank shares tax was used to reduce the budgets or the total amount in each town. Reassessed taxes collected, omitted assessments, etc., were credited and debited.

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ancram	.0137472		
Austerlitz	.0164480		
Canaan	.0125713		
Chatham	*.0110155 †.0135592	$89,534 40	$895 34
Claverack	*.00956055 †.01077244	58,112 88	581 13
Clermont	.0127693		
Copake	.0117791		
Gallatin	.0165061		
Germantown	.01670187		
Ghent	.0101278		
Greenport	.013122		
Hillsdale	.0153475		
Hudson city	‡.02252157 §.00924633	891,501 34	8,915 01
Kinderhook	.00986731	307,482 25	3,074 82
Livingston	.0179478		

* Villages. † Towns. ‡ City rate. § County rate.

COLUMBIA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
New Lebanon	.02377		
Stockport	.0129096		
Stuyvesant	.0113337		
Taghkanic	.0161296		
Totals		$1,346,630 87	$13,466 30

I, John Connor, Clerk of the Board of Supervisors of the county of Columbia, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

JOHN CONNOR (P. J. Harding), *Clerk*,
P. O. address, Philmont, N. Y.

CORTLAND.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cortland, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property exclusive of bank stock.
Cincinnatus	15,741	$356,265	$317,726 89	$17,850
Cortland city	2,590	6,252,836	5,489,927 04	216,800
Cortlandville	30,161	1,379,045	1,207,643 36	18,950
Cuyler	27,747	391,014	456,908 14	7,950
Freetown	16,782	280,423	260,086 17	8,875
Harford	14,824	280,360	264,303 78	16,775
Homer	32,002	1,809,885	2,361,863 62	96,450
Lapeer	15,631	224,084	253,056 82	1,900
Marathon	15,251	737,375	667,788 82	101,450
Preble	16,377	457,235	632,642 04	12,400
Scott	14,072	249,025	267,115 53	7,700
Solon	18,790	237,830	253,056 82	3,800

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Taylor	18,894	$214,545	$253,056 82	$3,500
Truxton	27,973	446,370	537,042 79	15,550
Virgil	29,900	499,320	576,407 19	8,400
Willet	15,928	243,100	260,086 17	14,100
Totals	312,668	$14,058,712	$14,058,712 00	$552,450

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Cincinnatus		$17,850	$335,576 89	$5,054 06
Cortland city		216,800	5,706,727 04	
Cortlandville		18,950	1,226,593 36	8,185 21
Cuyler		7,950	464,858 14	4,625 69
Freetown		8,875	268,961 17	769 58
Harford		16,775	281,078 78	919 04
Homer		96,450	2,458,313 62	2,302 52
Lapeer		1,900	254,956 82	1,124 58
Marathon		101,450	769,238 82	2,610 83
Preble		12,400	645,042 04	1,501 54
Scott		7,700	274,815 53	816 08
Solon		3,800	256,856 82	6,062 06

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Taylor		$3,500	$256,556 82	$3,475 59
Truxton		15,550	552,592 79	8,213 88
Virgil		8,400	584,807 19	1,646 42
Willet		14,100	274,186 17	487 93
Totals		$552,450	$14,611,162 00	$47,795 01

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Cincinnatus		$1,253 22	$19 00	$6,326 28
Cortland city	$83,530 40	22,871 82	346 77	106,748 99
Cortlandville		4,744 21	71 93	13,001 35
Cuyler		1,700 04	25 77	6,351 50
Freetown		1,094 26	16 59	1,880 43
Harford		1,143 56	17 34	2,079 94
Homer		10,001 57	151 61	12,455 70
Lapeer		1,037 27	15 73	2,177 58
Marathon		3,129 61	47 45	5,787 89
Preble		2,624 33	39 79	4,165 66
Scott		1,118 07	16 96	1,951 11
Solon		931 09	14 12	7,007 27

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Taylor		$1,043 91	$15 83	$4,535 33
Truxton		2,055 76	31 17	10,300 81
Virgil		2,379 27	36 07	4,061 76
Willet		1,115 51	16 92	1,620 36
Totals	$83,530 40	$58,243 50	$883 05	$190,451 96

CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Cincinnatus	.01691	$38,934 64	$389 35
Cortland city	.0165	590,792 11	5,907 92
Cortlandville	.0093		
Cuyler	.01592		
Freetown	.0065		
Harford	.007		
Homer	*.0072 †.0058	146,965 00	1,469 65
Lapeer	.009636		
Marathon	.0069	61,680 66	616 80
Preble	.00887		
Scott	.0076		
Solon	.029		

*Towr. †Village.

CORTLAND — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Taylor	.0208		
Truxton	.0223		
Virgil	.008		
Willet	.0063		
Totals		$838,372 41	$8,383 72

I, Charles R. Lord, Clerk of the Board of Supervisors of the county of Cortland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

*Town. † Village.

CHARLES R. LORD, *Clerk*,
P. O. address, Cortland, N. Y.

DELAWARE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Delaware, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Andes	64,138	$571,163	$607,130 45	$78,161
Bovina	27,279	398,739	429,082 32	74,955
Colchester	84,574	841,952	623,156 56	18,550
Davenport	31,151	488,950	533,667 92	59,000
Delhi	38,521	1,114,995	1,170,488 50	105,800
Deposit	27,622	588,576	560,495 74	14,900
Franklin	49,547	978,075	1,127,613 18	102,775
Hamden	33,620	490,008	581,526 45	37,500
Hancock	97,547	1,242,439	1,118,476 11	4,825
Harpersfield	24,905	498,520	440,574 36	40,200
Kortright	39,110	600,330	690,932 48	63,450
Masonville	33,107	353,740	406,257 47	19,700
Meredith	36,846	567,970	590,431 83	58,900
Middletown	57,988	966,899	863,592 23	56,242
Roxbury	50,625	638,645	920,723 28	36,209

DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sidney	31,400	$1,183,500	$1,105,271 91	$56,675
Stamford	28,709	798,050	738,880 12	111,650
Tompkins	63,000	562,451	532,300 33	12,700
Walton	56,879	1,476,026	1,320,426 76	6,075
Totals	876,568	$14,361,028	$14,361,028 00	$1,012,267

DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Andes		$78,161	$685,291 45	$14,244 17
Bovina		74,955	504,037 32	3,263 61
Colchester		18,550	641,706 56	7,734 37
Davenport		59,000	592,667 92	3,333 27
Delhi		105,800	1,276,288 50	15,491 57
Deposit		14,900	575,395 74	2,333 03
Franklin		102,775	1,230,388 18	1,928 86
Hamden		37,500	619,026 45	7,348 42
Hancock		4,825	1,123,301 11	14,491 04
Harpersfield		40,200	480,774 36	4,495 12
Kortright		63,450	754,382 48	8,805 19
Masonville		19,700	425,957 47	2,428 93
Meredith		58,900	649,331 83	5,200 97
Middletown		56,242	919,834 23	15,906 80
Roxbury		36,209	956,932 28	6,218 34

DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sidney		$56,675	$1,161,946 91	$5,066 13
Stamford		111,650	850,530 12	1,500 58
Tompkins		12,700	545,000 33	6,861 39
Walton		60,075	1,380,501 76	13,672 82
Totals		$1,012,267	$15,373,295 00	$140,324 61

DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Andes		$2,883 00	$41 07	$17,168 24
Bovina		2,120 46	30 21	5,414 28
Colchester		2,699 63	38 46	10,472 46
Davenport		2,493 33	35 52	5,862 12
Delhi		5,369 31	76 59	20,937 47
Deposit		2,420 66	34 49	4,788 18
Franklin		5,176 20	73 74	7,178 80
Hamden		2,604 22	37 10	9,989 74
Hancock		4,725 69	67 33	19,284 06
Harpersfield		2,022 59	28 82	6,546 53
Kortright		3,173 65	45 21	12,024 05
Masonville		1,792 00	25 53	4,246 46
Meredith		2,731 72	38 92	7,971 61
Middletown		3,869 72	55 13	19,831 65
Roxbury		4,025 79	57 35	10,301 48

DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sidney		$4,888 29	$69 64	$10,024 06
Stamford		3,578 16	50 98	5,129 72
Tompkins		2,292 80	32 66	9,186 85
Walton		5,807 75	82 74	19,563 31
Totals		$64,674 97	$921 49	$205,921 07

DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Andes	.02644		
Bovina	.01143		
Colchester	.01217	$32,562 86	$325 62
Davenport	.01069		
Delhi	.01715	103,361 37	1,033 61
Deposit	.00793		
Franklin	.00664	94,060 60	940 60
Hamden	.01894		
Hancock	.01532	36,433 55	364 33
Harpersfield	.01215		
Kortright	.01811		
Masonville	.01137		
Meredith	.01272		
Middletown	.01938	47,081 37	470 81
Roxbury	.01527	60,278 63	602 79

DELAWARE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sidney	.00808	$210,837 53	$2,108 37
Stamford	.00564	280,208 85	2,802 09
Tompkins	.01601		
Walton	.01274	97,481 70	974 82
Totals		$962,306 46	$9,623 04

I, David S. Booth, Clerk of the Board of Supervisors of the county of Delaware, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

DAVID S. BOOTH, *Clerk*,
P. O. address, Delhi, N. Y.

DUTCHESS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Dutchess, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Amenia	24,452	$1,068,331	$972,181	$124,100
Beekman	18,152	577,471	525,498	26,150
Clinton	23,487	686,907	625,085	26,225
Dover	31,820	1,065,457	969,565	108,150
East Fishkill	32,800	1,141,725	1,038,969	23,725
Fishkill	17,125	3,887,169	4,042,656	500,642
Hyde Park	22,295	2,454,170	2,331,461	266,070
La Grange	25,443	811,105	738,105	31,725
Milan	22,452	357,874	325,665	12,450
North East	25,781	1,438,039	1,308,614	167,872
Pawling	27,115	1,412,842	1,285,486	125,946
Pine Plains	18,446	786,347	715,575	34,200
Pleasant Valley	20,255	780,058	709,852	50,300
Poughkeepsie	15,710	3,066,962	2,913,614	153,600
Poughkeepsie city	1,725	12,527,030	14,317,791	1,029,100
Red Hook	22,353	2,870,984	2,727,434	294,770
Rhinebeck	18,240	3,181,124	3,022,067	468,550

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Stanford	31,663	$1,066,050	$970,105	$79,695
Union Vale	23,004	413,274	376,079	24,966
Wappinger	16,079	1,883,954	1,714,398	167,550
Washington	36,286	1,703,629	1,550,302	306,200
Totals	474,683	$43,180,502	$43,180,502	$4,021,986

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Amenia		$124,100	$1,096,281	$9,223 42
Beekman		26,150	551,648	2,945 27
Clinton		26,225	651,310	2,952 03
Dover		108,150	1,077,715	8,215 35
East Fishkill		23,725	1,062,694	*
Fishkill		500,642	4,543,298	17,347 36
Hyde Park		266,070	2,597,531	11,282 00
La Grange		31,725	769,830	3,616 06
Milan		12,450	338,115	1,495 33
North East		167,872	1,476,486	15,886 80
Pawling		125,946	1,411,432	9,793 76
Pine Plains		34,200	749,775	2,573 52
Pleasant Valley		50,300	760,152	3,646 65
Poughkeepsie		153,600	3,067,214	17,039 98
Poughkeepsie city		1,029,100	15,346,891	
Red Hook		294,770	3,022,204	9,761 56
Rhinebeck		468,550	3,490,617	10,148 52

* Entire town tax paid by supervisor from money in his hands

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Stanford		$79,695	$1,049,800	$4,095 20
Union Vale		24,966	401,045	4,015 34
Wappinger		167,550	1,881,948	6,274 52
Washington		306,200	1,856,502	2,400 00
Totals		$4,021,986	$47,202,488	$142,712 67

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Amenia		$5,314 54	$346 85	$14,884 81
Beekman		2,673 48	174 53	5,793 28
Clinton		3,155 84	205 72	6,313 59
Dover		5,223 47	340 97	13,779 79
East Fishkill		5,150 72	336 21	5,486 93
Fishkill		22,030 37	1,437 40	40,815 13
Hyde Park		12,583 51	821 80	24,687 31
La Grange		3,809 92	243 66	7,669 64
Milan		1,638 23	106 98	3,240 54
North East		7,153 16	467 12	23,507 08
Pawling		6,841 60	446 56	17,081 92
Pine Plains		3,632 75	237 22	6,443 49
Pleasant Valley		3,682 80	240 50	7,569 95
Poughkeepsie		14,861 63	970 40	32,872 01
Poughkeepsie city	$970 00	64,051 17	4,855 36	69,876 53
Red Hook		14,644 70	956 15	25,362 41
Rhinebeck		16,912 50	1,104 36	28,165 38

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Stanford		$5,088 59	$332 14	$9,515 93
Union Vale		1,943 97	126 89	6,086 20
Wappinger		9,118 21	595 41	15,988 14
Washington		8,996 67	587 36	11,984 03
Totals	$970 00	$218,507 83	$14,933 59	$377,124 09

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Amenia	.013577	$135,331 40	$1,353 31
Beekman	.0105		
Clinton	.009693		
Dover	.012786	130,615 09	1,306 15
East Fishkill	.005163		
Fishkill	.0090947	330,237 22	3,302 38
Hyde Park	.009504		
La Grange	.0099629		
Milan	.0099097		
North East	.015907	92,445 00	924 45
Pawling	.012102	189,456 00	1,894 56
Pine Plains	.0085938	63,930 00	639 30
Pleasant Valley	.0099584		
Poughkeepsie	.010717		
Poughkeepsie city	.0045531	1,289,249 64	12,892 49
Red Hook	.008392	240,527 00	2,405 27
Rhinebeck	.0080688	174,408 75	1,744 09

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
South Towns.				
Aurora	23,600	$2,053,275	$1,287,153	$91,400
Boston	22,730	529,525	406,450	21,325
Brant	14,555	1,004,254	738,820	73,375
Colden	22,704	536,950	372,253	9,550
Collins	29,496	1,308,691	1,192,045	66,445
Concord	44,734	1,864,955	1,569,335	67,350
East Hamburg	24,569	1,523,973	1,206,923	30,997
Eden	25,265	944,895	782,905	41,000
Elma	21,390	1,103,054	930,054	33,500
Evans	25,481	1,802,100	1,496,155	20,250
Hamburg	25,950	4,443,100	3,979,925	43,000
Holland	22,934	684,850	501,778	45,985
North Collins	26,815	984,339	894,200	81,730
Sardinia	31,937	840,576	742,782	25,685
Wales	22,600	608,580	475,256	11,950
West Seneca	17,564	7,800,400	7,507,308	8,625
Totals	402,324	$28,033,517	$24,083,342	$672,167

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
North Towns.				
Alden		$10,865	$1,689,768	$3,940 39
Amherst		80,300	2,397,817	9,568 99
Cheektowaga		12,250	5,018,689	10,775 73
Clarence		35,750	1,336,004	9,093 03
Grand Island		54,400	997,338	7,742 93
Lancaster		82,050	3,884,408	3,614 14
Marilla		17,150	512,545	3,572 72
Newstead		60,150	1,472,329	10,421 44
Tonawanda		12,500	3,417,013	10,626 38
Tonawanda city		7,200	3,483,568	7,427 61
Totals		$372,615	$24,209,479	$76,783 36

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
South Towns.				
Aurora		$91,400	$1,378,553	$7,228 67
Boston		21,325	427,775	3,666 24
Brant		73,375	812,195	1,479 31
Colden		9,550	381,803	1,941 92
Collins		66,445	1,258,490	6,517 69
Concord		67,350	1,636,685	2,976 50
East Hamburg		30,997	1,237,920	7,177 17
Eden		41,000	823,905	2,198 09
Elma		33,500	963,554	8,467 67
Evans		20,250	1,516,405	4,806 04
Hamburg		43,000	4,022,925	8,508 78
Holland		45,985	547,763	2,170 15
North Collins		81,730	975,930	4,402 13
Sardinia		25,685	768,467	5,777 66
Wales		11,950	487,206	3,735 82
West Seneca		8,625	7,515,933	50,383 40
Totals		$672,167	$24,755,509	$121,437 24

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
North Towns.				
Alden		$4,795 75	$92 28	$8,828 42
Amherst		4,885 83	137 01	14,591 83
Cheektowaga		5,540 05	286 70	16,602 48
Clarence		3,854 36	76 02	13,023 41
Grand Island		2,405 61	53 95	10,202 49
Lancaster		5,614 61	215 49	9,444 24
Marilla		1,443 45	30 49	5,046 66
Newstead		4,063 48	83 78	14,568 70
Tonawanda			195 58	10,821 96
Tonawanda city		4,568 03	199 55	12,195 19
Totals		$37,171 17	$1,370 85	$115,325 38

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
South Towns.				
Aurora		$3,860 61	$81 44	$11,170 72
Boston		1,101 14	24 34	4,791 72
Brant		2,487 91	46 22	4,013 44
Colden		1,060 48	21 72	3,024 12
Collins		3,599 84	72 61	10,190 14
Concord		4,532 59	91 13	7,600 22
East Hamburg		3,122 76	72 55	10,372 48
Eden		1,958 72	41 58	4,198 39
Elma		2,258 78	56 61	10,783 06
Evans		3,675 18	86 28	8,567 50
Hamburg		9,973 95	228 91	18,711 64
Holland		1,591 44	34 68	3,796 27
North Collins		2,801 51	55 53	7,259 17
Sardinia		2,156 71	48 57	7,982 94
Wales		1,394 94	28 17	5,158 93
West Seneca		14,494 00	427 66	65,305 06
Totals		$60,070 56	$1,418 00	$182,925 80

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
North Towns.			
Alden	.00611		
Amherst	.005792		
Cheektowaga	.00162 / .00412		
Clarence	.00814		
Grand Island	.011		
Lancaster	.001643 / .003643		
Marilla	.00906		
Newstead	.00848		
Tonawanda	.0034		
Tonawanda city	.00308	$270,141 73	$2,701 42
Totals		$270,141 73	$2,701 42

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
South Towns.			
Aurora	.00415 .00651		
Boston	.0087		
Brant	.00373		
Colden	.00555		
Collins	.00576 .00776		
Concord	.00395 .00633		
East Hamburg	.00672		
Eden	.00425		
Elma	.00951		
Evans	.0039 .006014		
Hamburg	.0025 .005		
Holland	.0052		
North Collins	.00683		
Sardinia	.00922		
Wales	.00832		
West Seneca	.008362	$522,947 45	$5,229 47
Totals		$522,947 45	$5,229 47

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
City of Buffalo.				
1st ward		$19,507,160	$19,842,600	$257,000
2d ward		15,804,790	16,065,503	472,500
3d ward		25,643,595	25,912,320	391,000
4th ward		13,305,840	13,533,810	39,500
5th ward		18,489,795	18,795,917	554,000
6th ward		4,224,490	4,297,151	101,500
7th ward		4,433,440	4,509,695	31,000
8th ward		5,146,215	5,234,729	58,500
9th ward		7,911,075	8,047,145	53,000
10th ward		4,163,745	4,235,722	31,500
11th ward		4,154,270	4,225,723	26,500
12th ward		6,713,445	6,828,916	29,500
13th ward		5,259,885	5,350,355	86,000
14th ward		3,349,440	3,407,050	22,000
15th ward		8,374,945	8,518,994	138,000
16th ward		7,410,735	7,538,199	41,000
17th ward		10,900,410	11,087,897	38,000
18th ward		10,345,505	10,523,447	101,500
19th ward		8,314,965	8,457,982	214,500

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
City of Buffalo—(Continued).				
20th ward		$13,585,190	$13,818,855	$249,000
21st ward		19,251,565	19,582,691	1,485,000
22d ward		6,582,750	6,695,973	148,000
23d ward		11,277,325	11,471,294	830,500
24th ward		22,887,705	23,280,565	1,047,500
25th ward		25,183,970	25,507,656	708,500
Totals		$282,222,250	$286,770,189	$7,155,000
RECAPITULATION.				
North towns	208,790	$24,434,628	$23,836,864	$372,615
South towns	402,324	28,033,517	24,083,342	672,167
City of Buffalo		282,222,250	286,770,189	7,155,000
Totals	611,114	$334,690,395	$334,690,395	$8,199,782

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
City of Buffalo.				
1st ward		$257,000	$20,099,600	
2d ward		472,500	16,538,003	
3d ward		391,000	26,303,320	
4th ward		39,500	13,573,310	
5th ward	$97,500	456,500	19,252,417	
6th ward		101,500	4,398,651	
7th ward		31,000	4,540,695	
8th ward		58,500	5,293,229	
9th ward		53,000	8,100,145	
10th ward		31,500	4,267,222	
11th ward		26,500	4,252,223	
12th ward		29,500	6,858,416	
13th ward		86,000	5,436,355	
14th ward		22,000	3,429,050	
15th ward		138,000	8,656,994	
16th ward		41,000	7,579,199	
17th ward		38,000	11,125,897	
18th ward		101,500	10,624,947	
19th ward		214,500	8,672,482	

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
City of Buffalo—(Continued).				
20th ward		$249,000	$14,067,855	
21st ward		1,485,000	21,067,691	
22d ward		148,000	6,843,973	
23d ward		830,500	12,301,794	
24th ward	$125,000	922,500	24,203,065	
25th ward	70,000	638,500	26,146,156	
Totals	$292,500	$6,862,500	$293,632,689	
RECAPITULATION.				
North towns		$372,615	$24,209,479	$76,783 36
South towns		672,167	24,755,509	121,437 24
City of Buffalo	$292,500	6,862,500	293,632,689	
Totals	$292,500	$7,907,282	$342,597,677	$198,220 60

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
City of Buffalo.				
1st ward		$62,277 30	$1,143 66	$63,420 96
2d ward		51,309 08	941 02	52,250 10
3d ward		82,074 39	1,496 66	83,571 05
4th ward		41,069 52	772 32	41,841 84
5th ward		60,029 57	1,101 01	61,130 58
6th ward		13,636 15	250 28	13,886 43
7th ward		14,072 48	258 37	14,330 85
8th ward		16,405 96	301 18	16,707 14
9th ward		25,103 79	460 89	25,564 68
10th ward		13,223 94	242 80	13,466 74
11th ward		13,178 32	241 95	13,420 27
12th ward		21,254 61	390 24	21,644 85
13th ward		16,850 96	309 33	17,160 29
14th ward		10,627 21	195 11	10,822 32
15th ward		26,833 96	492 59	27,326 55
16th ward		23,488 81	431 26	23,920 07
17th ward		35,479 22	633 07	36,112 29
18th ward		32,929 33	605 56	33,534 89
19th ward		26,886 12	493 46	27,379 58

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
City of Buffalo—(Continued).				
20th ward		$43,607 29	$800 46	$44,407 75
21st ward		65,365 62	1,198 75	66,564 37
22d ward		21,216 29	389 42	21,605 71
23d ward		38,368 38	699 97	39,068 35
24th ward		75,447 74	1,384 27	76,832 01
25th ward		81,623 12	1,491 70	83,114 82
Totals		$912,359 16	$16,725 33	$929,084 49
RECAPITULATION.				
North towns		$37,171 17	$1,370 85	$115,325 38
South towns		60,070 56	1,418 00	182,925 80
City of Buffalo		912,359 16	16,725 33	929,084 49
Totals		$1,009,600 89	$19,514 18	$1,227,335 67

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
City of Buffalo.			
1st ward	.00321		
2d ward	.00321		
3d ward	.00321		
4th ward	.00321		
5th ward	.0031531 .00321		
6th ward	.00321		
7th ward	.00321		
8th ward	.00321		
9th ward	.00321		
10th ward	.00321		
11th ward	.00321		
12th ward	.00321		
13th ward	.00321		
14th ward	.00321		
15th ward	.00321		
16th ward	.00321		
17th ward	.00321		
18th ward	.00321		
19th ward	.00321		
20th ward	00321		

ERIE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
21st ward	.00321		
22d ward	.00321		
23d ward	.00321		
24th ward	.0031531 .00321		
25th ward	.0031531 .00321	$9,293,667 91	$92,936 68
Totals		$9,293,667 91	$92,936 68
RECAPITULATION.			
North towns		$270,141 73	$2,701 42
South towns		522,947 45	5,229 47
City of Buffalo		9,293,667 91	92,936 68
Totals		$10,086,757 09	$100,867 57

I, Henry P. Fink, Clerk of the Board of Supervisors of the county of Erie, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

HENRY P. FINK, *Clerk*,
P. O. address, Buffalo, N. Y.

ESSEX.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Essex, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Chesterfield	44,735	$759,815	$759,815	$25,100
Crown Point	44,855	615,167	615,167	18,450
Elizabethtown	49,808	416,165	416,165	47,900
Essex	19,790	579,125	579,125	31,350
Jay	10,543	429,739	429,739	18,930
Keene	117,395	463,646	463,646	6,000
Lewis	50,587	199,983	199,983	8,400
Minerva	119,230	215,994	215,994	
Moriah	38,692	2,502,847	2,502,847	164,650
Newcomb	165,629	211,232	211,232	3,645
North Elba	93,730	1,123,400	1,123,400	7,700
North Hudson	110,870	174,916	174,916	2,750
Schroon	94,338	295,117	295,117	9,900
St. Armond	35,059	191,228	191,228	4,400
Ticonderoga	49,470	1,849,069	1,849,069	87,303

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Westport	34,585	$793,507	$793,507	$36,550
Willsboro	14,360	604,505	604,505	72,390
Wilmington	32,511	67,859	67,859	745
Totals	1,126,187	$11,493,314	$11,493,314	$546,163

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Chesterfield		$25,100	$784,915	$5,993 93
Crown Point		18,450	633,617	2,207 88
Elizabethtown		47,900	464,065	6,106 52
Essex		31,350	610,475	3,572 95
Jay		18,930	448,669	3,855 92
Keene		6,000	469,646	9,962 34
Lewis		8,400	208,383	3,419 09
Minerva			215,994	6,797 28
Moriah		164,650	2,667,497	16,797 94
Newcomb		3,645	214,877	7,017 88
North Elba		7,700	1,131,100	12,113 26
North Hudson		2,750	177,666	3,215 26
Schroon		9,900	305,017	3,633 10
St. Armond		4,400	195,628	4,022 73
Ticonderoga		87,303	1,936,372	10,238 86

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Westport		$36,550	$830,057	$3,757 60
Willsboro		72,390	676,895	3,326 06
Wilmington		745	68,604	2,264 37
Totals		$546,163	$12,039,477	$108,302 97

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Chesterfield		$3,481 39	$34 80	$9,510 12
Crown Point		2,810 33	28 14	5,046 35
Elizabethtown		2,058 30	20 62	8,185 44
Essex		2,707 68	27 09	6,307 72
Jay		1,990 02	19 23	5,865 17
Keene		2,083 06	20 87	12,066 27
Lewis		924 25	9 27	4,352 61
Minerva		958 02	9 61	7,764 91
Moriah		11,831 37	118 22	28,747 53
Newcomb		953 06	9 57	7,980 51
North Elba		5,016 86	50 20	17,180 32
North Hudson		788 03	7 92	4,011 21
Schroon		1,352 87	13 57	4,999 54
St. Armond		867 69	8 72	4,899 14
Ticonderoga		8,588 56	85 81	18,913 23

ESSEX — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Westport	T. .009593267 V. .007320059		
Willsboro	.009385355		
Wilmington	.0370217		
Totals		$408,554 87	$4,085 55

I, Julius A. Roberts, Clerk of the Board of Supervisors of the county of Essex, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

JULIUS A. ROBERTS, *Clerk*,
P. O. address, Elizabethtown, N. Y.

FRANKLIN.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Franklin, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Altamont	76,168	$795,371	$736,628	$9,300
Bangor	26,610	619,190	606,617	23,000
Bellmont	101,954	526,315	504,837	10,475
Bombay	22,472	371,764	371,335	51,650
Brandon	24,928	104,120	110,630	3,900
Brighton	50,064	348,905	429,613	24,600
Burke	27,463	470,025	484,041	24,100
Chateaugay	29,486	697,795	811,052	60,200
Constable	20,037	268,770	276,080	8,015
Dickinson	27,753	366,494	300,033	7,750
Duane	48,933	100,683	112,214	
Fort Covington	22,565	522,725	490,955	26,900
Franklin	105,674	411,416	452,668	
Harrietstown	134,247	1,291,746	1,235,850	26,250
Malone	63,200	2,933,423	3,036,826	243,450
Moira	28,442	671,854	673,350	64,800

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Santa Clara	116,617	$504,365	$446,419	$18,800
Waverly	77,254	440,180	380,640	27,590
Westville	21,654	211,340	196,693	4,330
Totals	1,025,521	$11,656,481	$11,656,481	$635,110

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Altamont		$9,300	$745,928	$9,457 37
Bangor		23,000	629,617	2,426 68
Bellmont		10,475	515,312	2,029 25
Bombay		51,650	422,985	2,851 62
Brandon		3,900	114,530	830 23
Brighton		24,600	454,213	10,447 85
Burke		24,100	508,141	3,153 40
Chateaugay		60,200	871,252	4,438 05
Constable		8,015	284,095	2,710 04
Dickinson		7,750	307,783	1,447 34
Duane			112,214	692 48
Fort Covington		26,900	517,855	3,260 08
Franklin			452,668	7,107 88
Harrietstown		26,250	1,262,100	4,435 48
Malone		243,450	3,280,276	3,726 22
Moira		64,800	738,150	2,178 24

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Santa Clara		$18,800	$465,219	$10,289 78
Waverly		27,590	408,230	2,637 37
Westville		4,330	201,023	921 61
Totals		$635,110	$12,291,591	$75,040 97

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Altamont		$3,806 11	$33 55	$13,297 03
Bangor		3,212 53	28 32	5,667 53
Bellmont		2,629 28	23 18	4,681 71
Bombay		2,158 28	19 03	5,028 93
Brandon		584 39	5 15	1,419 77
Brighton		2,317 63	20 43	12,785 91
Burke		2,592 79	22 86	5,769 05
Chateaugay		4,445 47	39 19	8,922 71
Constable		1,449 61	12 78	4,172 43
Dickinson		1,570 38	13 84	3,031 56
Duane		572 57	5 05	1,270 10
Fort Covington		2,642 35	23 29	5,925 72
Franklin		2,309 74	20 36	9,437 98
Harrietstown		6,439 78	56 77	10,932 03
Malone		16,737 48	147 54	20,611 24
Moira		3,766 42	33 20	5,977 86

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Santa Clara		$2,373 79	$20 92	$12,684 49
Waverly		2,083 00	18 36	4,738 73
Westville		1,025 72	9 04	1,956 37
Totals		$62,717 32	$552 86	$138,311 15

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Altamont	.016	$32,500 00	$325 00
Bangor	.0087		
Bellmont	.009		
Bombay	.012		
Brandon	.0137		
Brighton	.0342		
Burke	.01165		
Chateaugay	.0115	57,976 39	579 76
Constable	.015		
Dickinson	.008		
Duane	.0136		
Fort Covington	.0105		
Franklin	.025		
Harrietstown	.01	99,222 00	992 22
Malone	.006	371,927 88	3,719 28
		287,944 50	2,879 44
Moira	.008		
Santa Clara	.024		
Waverly	.0095	24,150 00	241 50
Westville	.009		
Totals		$873,720 77	$8,737 20

FRANKLIN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

Additional tax on separate mill.

TOWNS.	Purpose.	Total assessed valuation exclusive of village property.	Amount of tax raised thereon.	Rate of tax.
Altamont	Highways		$4,962 06	.0100
Bangor	Snow plow		21 99	.0040
	Highways		2,593 36	
Bombay	Highways		1,058 60	.0025
Burke	Highways		1,247 51	.0025
Chateaugay	Highways		1,279 48	.0025
Duane	Highways		1,506 40	.015
Harrietstown	Highways		5,477 90	.008
Malone	Board of health		713 30	.0008
Moira	Electric light		346 44	.002
	Highways		1,857 16	.0025
Waverly	Electric light		462 99	.003
	Highways		2,362 20	.005
Totals			$23,889 39	

I, Benjamin L. Wells, Clerk of the Board of Supervisors of the county of Franklin, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meetings in the months of November and December, 1907.

BENJAMIN L. WELLS, *Clerk*,
P. O. address, Malone, N. Y.

FULTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Fulton, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bleecker	37,746	$55,595	$51,180	
Broadalbin	23,660	494,575	434,575	$21,607
Caroga	31,679	74,061	64,000	
Ephratah	21,667	304,772	285,772	19,240
Johnstown	40,070	1,013,110	953,110	21,300
Mayfield	39,375	551,961	487,000	14,555
Northampton	16,841	469,550	449,550	13,650
Oppenheim	31,203	300,043	285,043	38,950
Perth	15,644	337,380	247,380	15,125
Stratford	47,853	207,261	122,000	3,250
Gloversville city		6,610,800	6,802,649	436,225
Johnstown city		3,456,940	3,693,789	147,700
Totals	305,740	$13,876,048	$13,876,048	731,602

FULTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bleecker			$51,180	$942 30
Broadalbin		$21,607	456,182	3,317 84
Caroga			64,000	1,773 29
Ephratah		19,240	305,012	3,218 68
Johnstown		21,300	974,410	8,082 48
Mayfield		14,555	501,555	1,905 13
Northampton		13,650	463,200	2,347 32
Oppenheim		38,950	323,993	3,070 93
Perth		15,125	262,505	638 46
Stratford		3,250	125,250	1,662 36
Gloversville city	$45,000	391,225	7,193,874	
Johnstown City		147,700	3,841,489	
Totals	$45,000	$686,602	$14,562,650	$26,958 79

FULTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bleecker		$304 81	$2 27	$1,249 38
Broadalbin		2,716 88	20 21	6,054 93
Caroga		381 18	2 82	2,157 29
Ephratah		1,816 55	13 52	5,048 75
Johnstown		5,803 31	43 15	13,928 94
Mayfield		2,987 21	22 12	4,914 46
Northampton		2,758 66	20 54	5,126 52
Oppenheim		1,929 62	14 34	5,014 89
Perth		1,563 39	11 64	2,213 49
Stratford		745 95	5 55	2,413 86
Gloversville city	$1,055 78	43,112 65	320 59	44,489 02
Johnstown city	1,959 16	22,878 80	170 13	25,008 09
Totals	$3,014 94	$86,999 01	$646 88	$117,619 62

FULTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bleecker	.0225		
Broadalbin	.0116		
Caroga	.0280		
Ephratah	.0150		
Johnstown	.0140		
Mayfield	.0090		
Northampton	.0110	$57,003 59	$570 04
Oppenheim	.0140		
Perth	.0063		
Stratford	.0115		
Gloversville city	.006	759,170 66	7,591 71
Johnstown city	.0066	707,829 96	7,078 30
Totals		$1,524,004 21	$15,240 05

I, C. H. Reimensnyder, Clerk of the Board of Supervisors of the county of Fulton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

C. H. REIMENSNYDER, *Clerk*,
P. O. address, Gloversville, N. Y.

GENESEE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Genesee, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alabama	28,002	$948,125	$1,045,328	$20,650
Alexander	22,733	1,031,005	1,023,087	39,000
Batavia	34,437	6,871,875	6,872,474	996,049
Bergen	17,288	1,177,330	1,023,087	39,925
Bethany	22,706	873,175	778,435	21,650
Byron	20,531	1,274,045	1,245,497	50,750
Darien	30,405	1,418,075	1,601,353	49,150
Elba	22,633	951,350	978,604	51,500
Le Roy	26,900	3,025,700	3,047,019	125,850
Oakfield	15,375	957,560	889,640	49,300
Pavilion	22,728	1,131,665	1,134,292	73,800
Pembroke	26,090	1,289,845	1,289,979	27,925
Stafford	19,970	1,291,265	1,312,220	62,050
Totals	309,798	$22,241,015	$22,241,015	$1,607,599

GENESEE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alabama		$20,650	$1,065,978	$6,613 50
Alexander		39,000	1,062,087	2,391 08
Batavia		996,049	7,868,523	22,112 29
Bergen		39,925	1,063,012	4,281 51
Bethany		21,650	800,085	4,759 67
Byron		50,750	1,296,247	7,021 83
Darien		49,150	1,650,503	1,036 94
Elba		51,500	1,030,104	2,920 73
Le Roy		125,850	3,172,869	3,831 70
Oakfield		49,300	938,940	2,148 13
Pavilion		73,800	1,208,092	5,913 94
Pembroke		27,925	1,317,904	4,300 51
Stafford		62,050	1,374,270	2,564 31
Totals		$1,607,599	$23,848,614	$69,896 14

GENESEE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Alabama		$2,790 28	$62 27	$9,466 05
Alexander		2,780 07	61 84	5,232 99
Batavia		21,998 79	489 38	44,600 46
Bergen		2,783 46	61 89	7,126 86
Bethany		2,094 15	46 58	6,900 40
Byron		3,393 10	75 48	10,490 41
Darien		4,320 69	96 11	5,453 74
Elba		2,696 34	59 96	5,677 03
Le Roy		8,925 38	198 57	12,955 65
Oakfield		2,457 71	54 67	4,660 51
Pavilion		3,162 31	70 34	9,146 59
Pembroke		3,449 80	76 74	7,827 05
Stafford		3,597 36	80 02	6,241 69
Totals		$64,449 44	$1,433 85	$135,779 43

GENESEE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alabama	.00977364		
Alexander	.00489062		
Batavia	.00566877	$535,364 00	$5,353 64
Bergen	.00585486		
Bethany	.00771145		
Byron	.00791851		
Darien	.00371705		
Elba	.00561089		
Le Roy	.00411088	236,824 00	2,368 24
Oakfield	.00462875		
Pavilion	.00758760		
Pembroke	.00593962		
Stafford	.00461215		
Totals		$772,188 00	$7,721 88

I, J. W. Mullen, Clerk of the Board of Supervisors of the county of Genesee, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

J. W. MULLEN, *Clerk*,
P. O. address, Morganville, N. Y.

GREENE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Greene, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ashland	13,849	$155,690	$181,400	$31,900
Athens	13,243	1,261,277	1,344,925	8,500
Cairo	33,725	653,485	710,575	15,100
Catskill	32,843	3,968,165	3,880,550	271,025
Coxsackie	21,664	2,059,417	2,035,900	138,940
Durham	29,926	592,304	574,289	34,225
Greenville	25,424	624,446	572,761	31,850
Halcott	11,174	65,325	60,075	3,600
Hunter	47,177	1,155,980	1,117,818	41,575
Jewett	28,104	162,389	144,980	6,866
Lexington	49,276	220,935	230,935	8,675
New Baltimore	23,827	894,905	1,038,650	16,900
Prattsville	13,409	163,835	116,210	7,700
Windham	26,088	335,615	304,700	52,625
Totals	369,729	$12,313,768	$12,313,768	$669,481

GREENE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland		$31,900	$213,300	$1,479 11
Athens		8,500	1,353,425	2,287 35
Cairo		15,100	725,675	4,692 46
Catskill		271,025	4,151,575	13,709 31
Coxsackie		138,940	2,174,840	3,418 94
Durham		34,225	608,514	5,414 21
Greenville		31,850	604,611	3,656 91
Halcott		3,600	63,675	579 01
Hunter		41,575	1,159,393	13,270 36
Jewett		6,866	151,846	2,725 76
Lexington		8,675	239,610	3,896 85
New Baltimore		16,900	1,055,550	3,879 97
Prattsville		7,700	123,910	914 65
Windham		52,625	357,325	3,612 51
Totals		$669,481	$12,983,249	$63,537 40

GREENE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ashland		$1,338 94	$11 61	$2,829 66
Athens		8,495 84	73 74	10,856 93
Cairo		4,555 26	39 53	9,287 25
Catskill		26,060 67	226 18	39,996 16
Coxsackie		13,652 11	118 48	17,189 53
Durham		3,819 81	33 15	9,267 17
Greenville		3,795 31	32 93	7,485 15
Halcott		399 70	3 47	982 18
Hunter		7,277 84	63 18	20,611 38
Jewett		953 16	8 26	3,687 18
Lexington		1,504 10	13 04	5,413 99
New Baltimore		6,626 00	57 59	10,563 47
Prattsville		777 80	6 74	1,699 19
Windham		2,243 02	19 46	5,874 99
Totals		$81,499 56	$707 27	$145,744 23

GREENE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland		$31,900	$213,300	$1,479 11
Athens		8,500	1,353,425	2,287 35
Cairo		15,100	725,675	4,692 46
Catskill		271,025	4,151,575	13,709 31
Coxsackie		138,940	2,174,840	3,418 94
Durham		34,225	608,514	5,414 21
Greenville		31,850	604,611	3,656 91
Halcott		3,600	63,675	579 01
Hunter		41,575	1,159,393	13,270 36
Jewett		6,866	151,846	2,725 76
Lexington		8,675	239,610	3,896 85
New Baltimore		16,900	1,055,550	3,879 97
Prattsville		7,700	123,910	914 65
Windham		52,625	357,325	3,612 51
Totals		$669,481	$12,983,249	$63,537 40

GREENE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ashland		$1,338 94	$11 61	$2,829 66
Athens		8,495 84	73 74	10,856 93
Cairo		4,555 26	39 53	9,287 25
Catskill		26,060 67	226 18	39,996 16
Coxsackie		13,652 11	118 48	17,189 53
Durham		3,819 81	33 15	9,267 17
Greenville		3,795 31	32 93	7,485 15
Halcott		399 70	3 47	982 18
Hunter		7,277 84	63 18	20,611 38
Jewett		953 16	8 26	3,687 18
Lexington		1,504 10	13 04	5,413 99
New Baltimore		6,626 00	57 59	10,563 47
Prattsville		777 80	6 74	1,699 19
Windham		2,243 02	19 46	5,874 99
Totals		$81,499 56	$707 27	$145,744 23

GREENE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ashland	.0152		
Athens	.0074* / .0105†		
Cairo	.014		
Catskill	.0088* / .0105†	$645,935 04	$6,459 35
Coxsackie	.007* / .0092†	120,526 00	1,205 26
Durham	.015		
Greenville	.0115		
Halcott	.0143		
Hunter	.0108* / .021†	35,720 46	357 20
Jewett	.022		
Lexington	.0236		
New Baltimore	.0116		
Prattsville	.01		
Windham	.0152		
Totals		$802,181 50	$8,021 81

I, Geo. B. Van Valkenburgh, Clerk of the Board of Supervisors of the county of Greene, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

GEO. B. VAN VALKENBURGH, *Clerk*,
P. O. address, Lexington, N. Y.

* Village. † Town.

HAMILTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Hamilton, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arietta	192,258	$696,911	$706,911	$410
Benson	51,977	103,928	118,928	200
Hope	26,836	81,487	76,487	250
Inlet	40,110	296,982	296,982	475
Indian Lake	149,913	645,667	650,667	
Lake Pleasant	127,188	429,837	429,837	1,600
Long Lake	265,075	931,473	906,473	12,080
Morehouse	123,176	461,829	456,829	700
Wells	110,391	280,142	285,142	11,350
Totals	1,086,924	$3,928,256	$3,928,256	$27,065

HAMILTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arietta		$410	$707,321	$12,944 55
Benson		200	119,128	960 28
Hope		250	76,737	1,040 42
Inlet		475	297,457	3,050 48
Indian Lake			650,667	11,102 35
Lake Pleasant		1,600	431,437	5,287 40
Long Lake		12,080	918,553	24,032 34
Morehouse		700	457,529	3,322 47
Wells		11,350	296,492	4,112 76
Totals		$27,065	$3,955,321	$65,853 05

HAMILTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arietta		$5,446 37	$31 71	$18,422 63
Benson		917 28	5 35	1,882 91
Hope		590 87	3 45	1,634 74
Inlet		2,290 42	13 33	5,354 23
Indian Lake		5,010 14	29 18	16,141 67
Lake Pleasant		3,322 06	19 28	8,628 74
Long Lake		7,072 85	40 65	31,145 84
Morehouse		3,522 97	20 49	6,865 93
Wells		2,282 98	12 80	6,408 54
Totals		$30,455 94	$176 24	$96,485 23

HAMILTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arietta	.026		
Benson	.018		
Hope	.02		
Inlet	.018		
Indian Lake	.025		
Lake Pleasant	.02		
Long Lake	.033		
Morehouse	.015		
Wells	.017		
Totals			

I, Thomas J. Hanley, Clerk of the Board of Supervisors of the county of Hamilton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

THOMAS J. HANLEY, *Clerk*,
P. O. address, Wells, N. Y.

HERKIMER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns, cities and wards in the county of Herkimer, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Columbia	21,663	$650,775	$588,027	$14,275
Danube	17,452	562,326	574,893	14,500
Fairfield	24,952	587,860	580,607	40,100
Frankfort	20,473	1,515,900	1,849,157	6,500
German Flats	19,835	4,525,227	4,279,407	481,050
Herkimer	17,819	4,641,671	4,538,062	266,165
Litchfield	16,331	365,295	307,272	11,200
Little Falls	14,625	526,140	497,064	7,650
Little Falls, city:				
1st ward	734	730,325		16,000
4th ward	288	1,643,900		5,000
2d ward	600	1,289,165		95,700
3d ward	200	617,250	5,756,775	24,000
Manheim	17,028	1,639,200	1,540,755	54,300
Newport	20,500	676,395	517,374	65,850
Norway	22,313	230,900	162,265	10,600
Ohio	32,450	98,120	42,703	6,325

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Russia	37,439	$716,206	$330,720	$68,775
Salisbury	69,398	567,460	293,535	16,100
Schuyler	24,697	993,985	979,525	6,685
Stark	19,715	474,603	387,070	15,800
Warren	23,263	450,248	492,867	31,050
Webb	279,135	1,082,407	1,198,186	178,400
Wilmurt	179,359	384,909	206,732	5,645
Winfield	14,747	661,349	508,620	31,850
Totals	895,016	$25,631,616	$25,631,616	$1,473,520

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Columbia		$14,275	$602,302	$1,601 14
Danube		14,500	589,393	3,289 02
Fairfield		40,100	620,707	3,024 61
Frankfort		6,500	1,855,657	9,650 87
German Flats		481,050	4,760,457	11,555 52
Herkimer		266,165	4,804,227	10,958 32
Litchfield		11,200	318,472	2,100 22
Little Falls		7,650	504,714	3,195 71
Little Falls, city:				
1st ward		16,000		
4th ward		5,000		
2d ward		5,700		
3d ward		24,000	5,897,475	
Manheim		54,300	1,595,055	4,972 40
Newport		65,850	583,224	6,938 42
Norway		10,600	172,865	1,248 02
Ohio		6,325	49,028	1,411 52

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Russia		68,775	$399,495	$6,364 00
Salisbury		16,100	309,635	1,276 73
Schuyler		6,685	986,210	1,814 92
Stark		15,800	402,870	1,889 83
Warren		31,050	523,917	2,070 41
Webb		178,400	1,376,586	12,833 92
Wilmurt		5,645	212,377	3,106 94
Winfield		31,850	540,470	5,956 80
Totals		1,473,520	$27,105,136	$95,259 32

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Columbia		$3,152 18	$40 02	$4,793 34
Danube		3,084 62	39 16	6,412 80
Fairfield		3,248 50	41 24	6,314 35
Frankfort		9,713 84	123 26	19,487 97
German Flats		24,914 21	316 21	36,785 94
Herkimer		25,143 28	319 12	36,420 72
Litchfield		1,666 74	21 16	3,788 12
Little Falls		2,641 46	33 53	5,870 70
Little Falls, city:				
1st ward				
4th ward				
2d ward				
3d ward	$4,601 75	30,864 90	391 72	35,858 37
Manheim		8,347 84	105 95	13,426 19
Newport		3,052 34	38 75	10,029 51
Norway		904 69	11 49	2,164 20
Ohio		256 58	3 27	1,671 3

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Russia		$2,090 77	$26 55	$8,481 32
Salisbury		1,621 52	20 55	2,918 80
Schuyler		5,161 39	65 52	7,041 83
Stark		2,108 44	26 77	4,025 04
Warren		2,741 95	34 81	4,847 17
Webb		7,204 47	91 44	20,129 83
Wilmurt		1,111 46	14 14	4,232 54
Winfield		2,828 58	35 91	8,821 29
Totals	$4,601 75	$141,859 76	$1800 57	$243,521 40

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Columbia	.0072		
Danube	.0111		
Fairfield	.01		
Frankfort	.0128	$89,859 73	$898 59
German Flats	.0064	343,253 07	3,432 52
Herkimer	.006	284,153 95	2,841 53
Litchfield	.0102		
Little Falls	.011		
Little Falls city:			
1st ward			
4th ward			
2d ward			
3d ward	.00813	757,261 54	7,572 61
Manheim	.00793	36,816 82	368 16
Newport	.0135	82,697 79	826 97
Norway	.009		
Ohio	.016		

HERKIMER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Russia	.008146	$125,000 00	$1,250 00
Salisbury	.005		
Schuyler	.00704		
Stark	.0084		
Warren	.0101		
Webb	.016		
Wilmurt	.0109		
Winfield	.0083	32,479 15	324 79
Totals		$1,751,522 05	$17,515 17

I, C. H. Spohn, Clerk of the Board of Supervisors of the county of Herkimer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities, towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1907.

C. H. SPOHN, *Clerk*,
P. O. address, Ilion, N. Y.

JEFFERSON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Jefferson, as corrected by the Board of Snpervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Adams	27,020	$1,629,565	$1,566,968	$195,475
Alexandria	39,889	1,697,325	1,621,728	76,400
Antwerp	61,018	1,448,915	1,554,331	70,250
Brownville	34,378	2,347,520	2,219,871	63,040
Cape Vincent	34,022	1,614,605	1,571,180	122,615
Champion	25,776	1,242,280	1,373,203	43,095
Clayton	47,496	2,056,835	2,122,989	78,730
Ellisburg	43,311	2,048,700	2,110,352	140,160
Henderson	25,091	849,950	867,730	147,620
Hounsfield	28,703	1,279,765	1,162,589	60,365
Le Ray	40,823	1,296,115	1,398,477	59,475
Lorraine	24,449	494,880	513,899	8,760
Lyme	33,823	1,439,465	1,267,896	42,930
Orleans	41,344	1,338,675	1,453,236	63,300
Pamelia	23,383	811,255	876,154	13,360
Philadelphia	21,800	1,141,740	994,098	48,775
Rodman	25,208	714,805	766,635	111,430
Rutland	26,716	1,098,251	1,242,622	36,565

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Theresa	40,912	$1,006,850	$981,461	$52,400
Watertown	22,335	804,550	876,154	17,600
Watertown city	3,237	13,197,725	13,176,011	1,107,250
Wilna	47,483	2,331,990	2,198,810	64,610
Worth	27,390	231,035	206,402	14,675
Totals	745,607	$42,122,796	$42,122,796	$2,638,880

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Adams		$195,475	$1,762,443	$9,224 34
Alexandria		76,400	1,698,128	3,105 23
Antwerp		70,250	1,624,581	6,909 21
Brownville		63,040	2,282,911	6,029 71
Cape Vincent	$31,000	91,615	1,662,795	2,621 33
Champion		43,095	1,416,298	8,821 85
Clayton		78,730	2,201,719	4,818 82
Ellisburg		140,160	2,250,512	14,889 09
Henderson		147,620	1,015,350	5,014 88
Hounsfield		60,365	1,222,954	8,209 05
Le Ray		59,475	1,457,952	4,771 55
Lorraine		8,760	522,659	3,564 89
Lyme		42,930	1,310,826	4,442 77
Orleans		63,300	1,516,536	2,785 41
Pamelia		13,360	889,514	1,380 22
Philadelphia		48,775	1,042,873	1,889 37
Rodman		111,430	878,065	6,206 57
Rutland		36,565	1,279,187	9,882 07

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Theresa		$52,400	$1,033,861	$2,731 03
Watertown		17,600	893,754	7,438 92
Watertown city		1,107,250	14,283,261	
Wilna		64,610	2,263,420	4,694 17
Worth		14,675	221,077	1,870 36
Totals	$31,000	$2,607,880	$44,730,676	$121,310 84

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Adams		$4,163 73	$115 46	$13,503 53
Alexandria		4,012 50	111 32	7,229 05
Antwerp		3,837 99	106 43	10,853 63
Brownville		5,393 71	149 57	11,572 99
Cape Vincent		4,001 92	110 97	6,734 22
Champion		3,346 21	92 79	12,260 85
Clayton		5,202 28	144 26	10,165 36
Ellisburg		5,317 56	147 46	20,354 11
Henderson		2,398 61	66 51	7,480 00
Hounsfield		2,889 34	80 12	11,178 51
Le Ray		3,444 57	95 51	8,311 63
Lorraine		1,235 27	34 25	4,834 41
Lyme		3,096 62	85 87	7,625 26
Orleans		3,583 11	99 36	6,467 88
Pamelia		2,101 43	58 21	3,539 86
Philadelphia		2,464 20	68 33	4,431 90
Rodman		2,073 93	57 52	8,338 02
Rutland		3,022 59	83 82	12,988 48

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Theresa		$2,443 03	$67 74	$5,241 80
Watertown		2,112 01	58 57	9,609 50
Watertown city	$33,747 69		935 82	34,683 51
Wilna		5,348 23	148 31	10,190 71
Worth		522 45	14 49	2,407 30
Totals	$33,747 69	$72,011 29	$2,932 69	$230,002 51

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Adams	.006	$100,000	$1,000
Alexandria	.004	34,500	345
Antwerp	.0072		
Brownville	.0036	15,000	150
Cape Vincent	.00382 .004	29,600	296
Champion	.006		
Clayton	.0042	109,000	1,090
Ellisburg	.007		
Henderson	.006		
Hounsfield	.007		
Le Ray	.006		
Lorraine	.005		
Lyme	.005		
Orleans	.0045		
Pamelia	.005		
Philadelphia	.003	25,000	250
Rodman	.0076		
Rutland	.007		

JEFFERSON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Theresa	.0036	$25,000	$250
Watertown	.0082		
Watertown city	.003191	1,089,000	10,890
Wilna	.0042	167,400	1,674
Worth	.0065		
Totals		$1,594,500	$15,945

I, Richard Holden, Clerk of the Board of Supervisors of the county of Jefferson, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

RICHARD HOLDEN, *Clerk*,
P. O. address, Watertown, N. Y.

LEWIS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Lewis, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Croghan	111,337	$784,610	$745,110	$19,550
Denmark	31,132	1,011,441	1,060,175	88,400
Diana	82,851	526,613	524,270	5,150
Greig	55,936	184,705	175,469	7,300
Harrisburg	23,382	352,970	374,475	2,940
High Market	36,300	223,770	228,486	1,250
Lewis	39,898	191,276	193,558	9,350
Leyden	20,451	655,924	703,912	80,150
Lowville	21,918	2,047,800	1,998,385	355,700
Lyonsdale	40,275	331,155	307,370	2,260
Martinsburg	44,145	763,680	798,416	17,380
Montague	38,545	196,666	196,849	4,075
New Bremen	34,174	285,095	291,487	9,725
Osceola	56,191	226,779	247,572	

LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Pinckney	22,639	$264,835	$267,406	$11,200
Turin	19,297	580,279	575,015	33,810
Watson	71,794	195,113	179,207	9,790
West Turin	23,469	935,335	890,884	58,841
Totals	773,734	$9,758,046	$9,758,046	$716,871

LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Croghan		$19,550	$764,660	$4,332 88
Denmark		88,400	1,148,575	3,325 72
Diana		5,150	529,420	2,845 99
Greig		7,300	182,769	1,176 83
Harrisburg		2,940	377,415	2,503 16
High Market		1,250	229,736	2,585 69
Lewis		9,350	202,908	1,673 50
Leyden		80,150	784,062	2,801 25
Lowville		355,700	2,354,085	8,442 87
Lyonsdale		2,260	309,630	4,051 69
Martinsburg		17,380	815,796	3,086 56
Montague		4,075	200,924	2,449 21
New Bremen		9,725	301,212	2,697 79
Osceola			247,572	1,046 78

LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Pinckney		$11,200	$278,606	$1,969 00
Turin		33,810	608,825	2,325 85
Watson		9,790	188,997	2,536 99
West Turin		58,841	949,725	1,508 98
Totals		$716,871	$10,474,917	$51,360 74

LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Croghan		$2,146 03	$50 25	$6,529 16
Denmark		3,223 49	75 49	6,624 70
Diana		1,485 82	34 80	4,366 61
Greig		512 93	12 01	1,701 77
Harrisburg		1,059 22	24 80	3,587 18
High Market		644 76	15 12	3,245 57
Lewis		569 46	13 35	2,256 31
Leyden		2,200 48	51 55	5,053 28
Lowville		7,208 86	168 81	15,820 54
Lyonsdale		868 97	20 36	4,941 02
Martinsburg		2,289 53	53 62	5,429 71
Montague		563 90	13 21	3,026 32
New Bremen		845 35	19 79	3,562 93
Osceola		694 81	16 28	1,757 87

LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Pinckney		$781 91	$18 32	$2,769 23
Turin		1,708 67	40 02	4,074 54
Watson		530 41	12 44	3,079 84
West Turin		2,665 40	62 43	4,236 81
Totals		$30,000 00	$702 65	$82,063 39

LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Croghan	.008		
Denmark	.0059		
Diana	.007		
Greig	.0085		
Harrisburg	.01		
High Market	.014		
Lewis	.011		
Leyden	.0056	$214,500	$2,145
Lowville	.00655		
Lyonsdale	.01451		
Martinsburg	.0065		
Montague	.015		
New Bremen	.012		
Osceola	.00772		

LEWIS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Pinckney	.01		
Turin	.00648		
Watson	.014		
West Turin	.004		
Totals		$214,500	$2,145

I, Perry G. Williams, Clerk of the Board of Supervisors of the county of Lewis, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1907.

PERRY G. WILLIAMS, *Clerk*,
P. O. address, Lowville, N. Y.

LIVINGSTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Livingston, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property exclusive of bank stock.
Avon	25,030	$2,278,112	$2,237,671	$291,450
Caledonia	24,889	2,484,100	2,444,389	118,850
Conesus	20,392	676,595	708,369	49,100
Geneseo	27,201	2,595,260	2,521,665	948,505
Groveland	22,620	1,367,244	1,403,106	46,381
Leicester	19,596	1,383,769	1,453,242	41,125
Lima	19,775	1,638,550	1,595,720	65,700
Livonia	23,625	1,917 250	1,888,841	144,200
Mt. Morris	29,055	1,956,609	2,052,746	45,025
North Dansville	5,548	1,764,055	1,703,305	135,100
Nunda	23,034	1,145,104	1,110,667	58,750
Ossian	25,027	507,555	542,998	500
Portage	18,975	699,678	706,973	5,050

LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sparta	17,240	$789,577	$869,078	$11,700
Springwater	32,503	948,205	967,867	64,650
West Sparta	20,256	643,878	646,320	8,140
York	29,684	2,373,770	2,316,354	72,550
Totals	384,450	$25,169,311	$25,169,311	$2,106,776

LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Avon		$291,450	$2,529,121	$4,675 11
Caledonia		118,850	2,563,239	1,432 44
Conesus		49,100	757,469	3,781 79
Geneseo		948,505	3,470,170	4,238 21
Groveland		46,381	1,449,487	2,537 54
Leicester		41,125	1,494,367	7,201 21
Lima		65,700	1,661,420	3,934 63
Livonia		144,200	2,033,041	6,894 11
Mt. Morris		45,025	2,097,771	12,594 44
North Dansville		135,100	1,838,405	551 54
Nunda		58,750	1,169,417	6,329 49
Ossian		500	543,498	3,660 65
Portage		5,050	712,023	3,662 98

LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sparta		$11,700	$880,778	$3,548 45
Springwater		64,650	1,032,517	6,310 15
West Sparta		8,140	654,460	2,554 10
York		72,550	2,388,904	7,448 01
Totals		$2,106,776	$27,276,087	$81,354 85

LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Avon		$7,955 18	$143 68	$12,773 97
Caledonia		8,062 51	145 64	9,640 59
Conesus		2,382 57	43 04	6,207 40
Geneseo		10,915 20	197 15	15,350 56
Groveland		4,559 27	82 36	7,179 17
Leicester		4,700 44	84 90	11,986 55
Lima		5,225 88	94 40	9,254 91
Livonia		6,394 80	115 50	13,404 41
Mt. Morris		6,598 40	119 19	19,312 03
North Dansville		5,782 58	104 44	6,438 56
Nunda		3,678 32	66 44	10,074 25
Ossian		1,709 55	30 88	5,401 08
Portage		2,239 62	40 45	5,943 05

LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sparta		$2,770 43	$50 05	$6,368 93
Springwater		3,247 71	58 65	9,616 51
West Sparta		2,058 56	37 19	4,649 85
York		7,514 14	135 72	15,097 87
Totals		$85,795 16	$1,549 68	$168,699 69

LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Avon	.005156793 .004263403	$48,776 00	$487 76
Caledonia	.00367715	34,041 14	340 41
Conesus	.008090837		
Geneseo	.004164133	213,975 85	2,139 75
Groveland	.005035207		
Leicester	.008343998 .007181249		
Lima	.005376629	27,000 00	270 00
Livonia	.006478132 .004828145		
Mt. Morris	.010568302 .008474091	50,000 00	500 00
North Dansville	.003363085	147,982 04	1,479 81
Nunda	.00936265 .005427194		
Ossian	.010238202		
Portage	.008109923		

LIVINGSTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sparta	.007582146		
Springwater	.008979103		
West Sparta	.006779403		
York	.006052683		
Totals		$521,775 03	$5,217 73

I, B. S. Beuerlein, Clerk of the Board of Supervisors of the county of Livingston, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

B. S. BEUERLEIN, *Clerk*,
P. O. address, Mount Morris, N. Y.

MADISON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Madison, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brookfield	46,177	$1,254,485	$1,180,576 45	$74,200
Cazenovia	29,245	2,040,900	1,914,861 06	191,900
De Ruyter	19,314	545,725	467,771 46	19,300
Eaton	26,074	1,102,275	1,020,489 00	60,000
Fenner	18,527	458,035	427,295 97	9,875
Georgetown	23,498	355 925	362,156 11	13,100
Hamilton	23,963	1,556,245	1,463,223 29	149,575
Lebanon	24,401	646,215	623,226 99	21,600
Lenox	21,482	1,964,345	2,188,671 94	6,350
Lincoln	14,732	451,325	446,321 98	3,250
Madison	24,317	1,117,872	1,040,425 78	83,440
Nelson	26,104	534,325	482,803 14	11,900
Smithfield	15,043	429,025	403,650 29	30,400
Stockbridge	18,378	663,870	628,101 92	24,700
Sullivan	42,892	2,035,723	2,145,677 87	109,950
Oneida city	11,783	3,602,575	3,963,611 75	348,850
Totals	385,930	$18,758,865	$18,758,865 00	$1,158,390

MADISON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brookfield		$74,200	$1,254,776 45	$5,765 60
Cazenovia		191,900	2,106,761 06	17,984 47
De Ruyter		19,300	487,071 46	4,334 36
Eaton		60,000	1,080,489 00	11,168 97
Fenner		9,875	437,170 97	3,332 75
Georgetown		13,100	375,256 11	3,881 29
Hamilton		149,575	1,612,798 29	5,281 22
Lebanon		21,600	644,826 99	8,814 11
Lenox		6,350	2,195,021 94	12,913 55
Lincoln		3,250	449,571 98	3,087 39
Madison		83,440	1,123,865 78	2,239 97
Nelson		11,900	494,703 14	4,450 66
Smithfield		30,400	434,050 29	2,731 08
Stockbridge		24,700	652,801 92	10,099 06
Sullivan		109,950	2,255,627 87	11,876 62
Oneida city		348,850	4,312,461 75	
Totals		$1,158,390	$19,917,255 00	$107,961 10

MADISON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brookfield		$5,360 23	$77 49	$11,203 32
Cazenovia		8,354 52	129 00	26,467 99
De Ruyter		1,918 73	29 22	6,282 31
Eaton		4,633 11	62 63	15,864 71
Fenner		1,961 33	27 00	5,321 08
Georgetown		1,810 94	21 44	5,713 67
Hamilton		5,160 76	99 60	10,541 58
Lebanon		2,395 95	35 81	11,245 87
Lenox		8,593 29	133 43	21,640 27
Lincoln		1,924 23	27 76	5,039 38
Madison		3,830 99	63 23	6,134 19
Nelson		2,219 60	28 63	6,698 89
Smithfield		1,800 10	26 81	4,557 99
Stockbridge		2,466 99	36 00	12,602 05
Sullivan		9,990 75	139 30	22,006 67
Oneida city		17,877 28	266 33	18,143 61
Totals		$80,298 80	$1,203 68	$189,463 58

MADISON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

CITY AND TOWNS	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brookfield	.006		
Cazenovia	.0104	$31,148 65	$311 48
De Ruyter	.0092	21,577 15	215 77
Eaton	.0114	79,094 86	790 94
Fenner	.0076		
Georgetown	.0116		
Hamilton	.0048	173,011 10	1,730 11
Lebanon	.0136		
Lenox	.0108	154,523 40	1,545 23
Lincoln	.0082		
Madison	.0032		
Nelson	.0088		
Smithfield	.0072		
Stockbridge	.0154		
Sullivan	.008		
Oneida city	.025374* / .008513†	287,395 37	2,873 95
Totals		$746,750 53	$7,467 48

I, W. E. Lounsbury, Clerk of the Board of Supervisors of the county of Madison, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

W. E. LOUNSBURY, *Clerk*,
P. O. address, Morrisville, N. Y.

* Inside. † Outside.

MONROE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns, city and wards in the county of Monroe, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brighton	11,341	$1,977,522	$1,977,522	$9,000
Chili	24,538	1,978,045	1,978,045	8,750
Clarkson	20,567	1,081,720	1,081,720	23,250
Gates	11,836	3,136,430	3,136,430	33,350
Greece	30,256	4,863,860	4,863,860	78,200
Hamlin	26,470	1,491,175	1,491,175	38,700
Henrietta	21,818	1,711,270	1,711,270	53,900
Irondequoit	11,102	2,221,023	2,221,023	37,900
Mendon	23,534	2,264,150	2,264,150	72,100
Ogden	22,271	1,950,834	1,950,834	29,100
Parma	25,424	1,868,426	1,868,426	52,150
Penfield	22,047	1,398,722	1,398,722	30,200
Perinton	21,411	3,219,508	3,219,508	123,200
Pittsford	14,802	1,996,493	1,996,493	35,000
Riga	20,997	1,872,325	1,872,325	94,050
Rush	18,361	1,447,133	1,447,133	17,320

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sweden	20,808	$2,998,872	$2,998,872	$189,200
Webster	20,424	1,558,754	1,558,754	30,700
Wheatland	19,251	1,520,295	1,520,295	60,400
Totals	387,258	$40,556,557	$40,556,557	$1,016,470

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brighton		$9,000	$1,986,522	$8,012 87
Chili		8,750	1,986,795	8,259 98
Clarkson		23,250	1,104,970	5,710 32
Gates		33,350	3,169,780	10,755 02
Greece		78,200	4,942,060	26,739 84
Hamlin		38,700	1,529,875	10,438 54
Henrietta		53,900	1,765,170	4,876 02
Irondequoit		37,900	2,258,923	5,860 82
Mendon		72,100	2,336,250	8,295 33
Ogden		29,100	1,979,934	5,304 60
Parma		52,150	1,920,576	15,523 15
Penfield		30,200	1,428,922	9,332 12
Perinton		123,200	3,342,708	8,531 07
Pittsford		35,000	2,031,493	3,896 82
Riga		94,050	1,966,375	5,505 16
Rush		17,320	1,464,453	6,746 84

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sweden		$189,200	$3,188,072	$10,092 23
Webster		30,700	1,589,454	5,351 69
Wheatland		60,400	1,580,695	8,389 49
Totals		$1,016,470	$41,573,027	$167,621 91

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brighton		$5,229 44	$105 10	$13,347 41
Chili		5,230 16	105 12	13,595 26
Clarkson		2,908 79	58 47	8,677 58
Gates		8,344 31	167 72	19,267 05
Greece		13,009 77	261 49	40,011 10
Hamlin		4,027 33	80 95	14,546 82
Henrietta		4,646 74	93 40	9,616 16
Irondequoit		5,946 52	119 52	11,926 86
Mendon		6,150 08	123 60	14,569 01
Ogden		5,212 09	104 76	10,621 45
Parma		5,055 84	101 62	20,680 61
Penfield		3,761 58	75 61	13,169 31
Perinton		8,799 54	176 87	17,507 48
Pittsford		5,347 82	107 49	9,352 13
Riga		5,176 40	104 04	10,785 60
Rush		3,855 11	77 49	10,679 44

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sweden		$8,672 03	$174 30	$18,938 56
Webster		4,184 17	84 10	9,619 96
Wheatland		4,161 11	83 64	12,634 24
Totals		$109,718 83	$2,205 29	$279,546 03

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brighton	.006718		
Chili	.006842		
Clarkson	.007853		
Gates	.006078		
Greece	.008577 *.006032		
Hamlin	.009508		
Henrietta	.005447		
Irondequoit	.005279		
Mendon	.006787 *.004951		
Ogden	.005822 *.00349		
Parma	.011199 *.008945		
Penfield	.009216		
Perinton	.005237		
Pittsford	.004603		
Riga	.005485		
Rush	.007292		

* Village.

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sweden	.006025 *.005882	$106,200	$1,062
Webster	.006466 *.004479		
Wheatland	.007992		
Total towns		$106,200	$1,062

* Village.

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Rochester:				
1st ward	12,650	$11,655,700	$11,655,700	$801,300
2d ward		5,985,350	5,985,350	940,200
3d ward		6,409,125	6,409,125	628,800
4th ward		8,995,875	8,995 875	495,300
5th ward		13,892,675	13,892,675	1,260,400
6th ward		10,731,925	10,731,925	1,261,250
7th ward		5,096,200	5,096,200	180,800
8th ward		4,422,275	4,422,275	60,700
9th ward		4,035,050	4,035,050	177,650
10th ward		6,465,225	6,465,225	164,300
11th ward		5,329,575	5,329,575	102,100
12th ward		13,672,850	13,672,850	695,200
13th ward		2,803,100	2,803,100	51,500
14th ward		4,664,200	4,664,200	167,800
15th ward		2,976,100	2,976,100	93,000
16th ward		4,110,375	4,110,375	43,700
17th ward		4,495,675	4,495,675	6,000
18th ward		6,809,300	6,809,300	112,700
19th ward		6,803,925	6,803,925	25,700

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Rochester—Continued.				
20th ward		$3,678,950	$3,678,950	$89,300
21st ward		1,435,820	1,435,820	27,000
22d ward		1,451,100	1,451,100	2,000
Total city	12,650	$135,920,370	$135,920,370	$7,386,700
Total towns	387,258	40,556,557	40,556,557	1,016,470
Totals	399,908	$176,476,927	$176,476,927	$8,403,170

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Rochester:				
1st ward		$801,300	$12,457,000	
2d ward		940,200	6,925,550	
3d ward		628,800	7,037,925	
4th ward		495,300	9,491,175	
5th ward		1,260,400	15,153,075	
6th ward		1,261,250	11,993,175	
7th ward		180,800	5,277,000	
8th ward		60,700	4,482,975	
9th ward		177,650	4,212,700	
10th ward		164,300	6,629,525	
11th ward		102,100	5,431,675	
12th ward		695,200	14,368,050	
13th ward		51,500	2,854,600	
14th ward		167,800	4,832,000	
15th ward		93,000	3,069,100	
16th ward		43,700	4,154,075	
17th ward		6,000	4,501,675	
18th ward		112,700	6,922,000	
19th ward		25,700	6,829,625	

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Rochester—Continued.				
20th ward		$89,300	$3,768,250	
21st ward		27,000	1,462,820	
22d ward		2,000	1,453,100	
Total city		$7,386,700	$143,307,070	
Total towns		1,016,470	41,573,027	$167,621 91
Totals		$8,403,170	$184,880,097	$167,621 91

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Rochester:				
1st ward				$41,475 32
2d ward				22,829 60
3d ward				23,494 96
4th ward				31,286 81
5th ward				49,950 69
6th ward				39,534 44
7th ward				17,395 10
8th ward				14,777 70
9th ward				13,886 77
10th ward				21,853 39
11th ward	$75,326 80	$390,209 89	$7,842 95	18,105 72
12th ward				47,363 04
13th ward				9,409 97
14th ward				15,928 14
15th ward				10,116 98
16th ward				13,693 52
17th ward				14,839 41
18th ward				22,818 15
19th ward				22,513 11

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Rochester—Continued.				
20th ward				$12,495 44
21st ward				4,822 16
22d ward				4,789 22
Total city	$75,326 80	$390,209 89	$7,842 95	$473,379 64
Total towns		109,718 83	2,205 29	279,546 03
Totals	$75,326 80	$499,928 72	$10,048 24	$752,925 67

MONROE—Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Rochester:			
1st ward	.003296	$4,129,169 00	$41,291 69
2d ward			
3d ward			
4th ward		793,965 00	7,939 65
5th ward			
6th ward			
7th ward			
8th ward			
9th ward			
10th ward			
11th ward			
12th ward			
13th ward			
14th ward			
15th ward			
16th ward			
17th ward			
18th ward			
19th ward			

MONROE — Concluded.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Rochester—Continued.			
20th ward			
21st ward			
22d ward			
Total city		$4,923,134 00	$49,231 34
Total towns		106,200 00	1,062 00
Totals		$5,029,334 00	$50,293 34

I, Willis K. Gillette, Clerk of the Board of Supervisors of the county of Monroe, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns, city and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

WILLIS K. GILLETTE, *Clerk*,
P. O. address, Rochester, N. Y.

MONTGOMERY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Montgomery, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Amsterdam city	1,437	$10,304,161	$10,308,515	$507,850
Amsterdam	16,919	2,211,779	2,198,139	14,500
Canajoharie	23,496	1,755,271	1,743,352	62,750
Charlestown	24,504	332,011	323,404	9,910
Florida	28,000	1,209,256	1,207,713	11,100
Glen	21,550	1,313,832	1,313,830	32,500
Minden	28,137	2,015,423	2,026,331	239,400
Mohawk	18,315	2,023,246	2,033,910	32,000
Palatine	22,034	1,685,032	1,718,086	87,950
Root	30,321	872,066	861,569	43,781
St. Johnsville	10,302	1,543,890	1,531,118	113,405
Totals	225,015	$25,265,967	$25,265,967	$1,155,146

MONTGOMERY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Amsterdam city	$37,400	$470,450	$10,778,965	
Amsterdam		14,500	2,212,639	$5,067 40
Canajoharie		62,750	1,806,102	11,280 88
Charlestown		9,910	333,314	2,415 51
Florida		11,100	1,218,813	7,314 81
Glen		32,500	1,346,330	5,141 40
Minden		239,400	2,265,731	14,874 70
Mohawk		32,000	2,065,910	10,385 33
Palatine		87,950	1,806,036	8,672 56
Root		43,781	905,350	5,857 22
St. Johnsville		113,405	1,644,523	3,376 11
Totals	$37,400	$1,117,746	$26,383,713	$74,385 92

MONTGOMERY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Amsterdam city	$1,130 05	$29,747 95	$484 22	$31,362 22
Amsterdam		7,242 53	103 25	12,413 18
Canajoharie		4,138 00	81 89	15,500 77
Charlestown		814 10	15 19	3,244 80
Florida		3,679 78	56 73	11,051 32
Glen		3,367 05	61 72	8,570 17
Minden		4,968 72	95 18	19,938 60
Mohawk		5,466 38	95 54	15,947 25
Palatine		5,190 65	80 70	13,943 91
Root		2,572 22	40 47	8,469 91
St. Johnsville		4,828 92	71 92	8,276 95
Totals	$1,130 05	$72,016 30	$1,186 81	$148,719 08

MONTGOMERY — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Amsterdam city	.002912	$1,214,820 07	$12,148 20
Amsterdam	.00559		
Canajoharie	.0085	225,882 00	2,258 82
Charlestown	.009		
Florida	.009		
Glen	.0063	106,915 00	1,069 15
Minden	.009	511,614 00	5,116 14
Mohawk	.0078	136,441 00	1,364 41
Palatine	.008		
Root	.00925		
St. Johnsville	.005	110,527 00	1,105 27
Totals		$2,306,199 07	$23,061 99

I, B. H. Simmons, Clerk of the Board of Supervisors of the county of Montgomery, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

B. H. SIMMONS, *Clerk*,
P. O. address, Amsterdam, N. Y.

NASSAU.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Nassau, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Oyster Bay		$12,338,313	$13,387,079 60	$594,500
Hempstead		18,413,330	16,954,781 16	1,225,387
North Hempstead		9,106,272	9,516,054 24	1,787,000
Totals		$39,857,915	$39,857,915 00	$3,606,887

NASSAU — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Oyster Bay	.016	$455,519 00	$4,555 19
Hempstead	.0138	244,844 92	2,448 44
North Hempstead	.0168	464,487 32	4,644 87
Totals		$1,164,851 24	11,648 50

I, William E. Luyster, Clerk of the Board of Supervisors of the county of Nassau, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of January, 1908.

WILLIAM E. LUYSTER, *Clerk*,
P. O. address, Mineola, N. Y.

NIAGARA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns, cities and wards in the the county of Niagara, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Cambria	24,607	$1,240,229	$1,240,229	$20,400
Hartland	31,585	1,281,380	1,281,380	69,125
Lewiston	22,564	1,634,026	1,634,026	8,700
Lockport	28,826	1,455,740	1,455,740	18,450
Newfane	31,127	1,754,503	1,754,503	44,317
Niagara	6,410	1,244,987	1,244,987	41,200
Pendleton	16,762	769,594	769,594	24,400
Porter	19,860	1,162,946	1,162,946	78,700
Royalton	41,913	2,282,170	2,282,170	94,812
Somerset	23,103	1,056,052	1,056,052	39,650
Wheatfield	17,229	1,044,672	1,044,672	19,100
Wilson	28,663	1,205,317	1,205,317	11,850
Lockport city:				
1st ward		1,570,010	1,570,010	25,100
2d ward		834,990	834,990	82,400
3d ward		2,115,780	2,115,780	66,925
4th ward		1,268,430	1,268,430	12,450
5th ward		1,464,285	1,464,285	9,250
6th ward		749,505	749,505	4,100

NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Niagara Falls:				
1st ward		$3,927,125	$3,927,125	$90,900
2d ward		3,881,620	3,881,620	59,000
3d ward		1,732,360	1,732,360	
4th ward		2,230,585	2,230,585	1,000
5th ward		8,518,445	8,518,445	
6th ward		1,720,870	1,720,870	
North Tonawanda:				
1st ward		2,803,682	2,803,682	287,550
2d ward		1,228,397	1,228,397	71,600
3d ward		2,471,637	2,471,637	79,000
Totals	292,649	$52,649,337	$52,649,337	$1,259,979

NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Cambria		$20,400	$1,260,629	$1,671 45
Hartland		69,125	1,350,505	6,111 31
Lewiston		8,700	1,642,726	14,027 39
Lockport		18,450	1,474,190	5,702 10
Newfane		44,317	1,798,820	8,987 48
Niagara		41,200	1,286,187	1,493 57
Pendleton		24,400	793,994	2,115 22
Porter		78,700	1,241,646	2,893 86
Royalton		94,812	2,376,982	5,297 99
Somerset		39,650	1,095,702	8,082 78
Wheatfield		19,100	1,063,772	1,427 46
Wilson		11,850	1,217,167	7,212 81
Lockport city:				
1st ward		25,100	1,595,110	
2d ward		82,400	917,390	
3d ward		66,925	2,182,705	
4th ward		12,450	1,280,880	
5th ward		9,250	1,473,535	
6th ward		4,100	753,605	

NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Niagara Falls:				
1st ward		$90,900	$4,018,025	
2d ward		59,000	3,940,620	
3d ward			1,732,360	
4th ward		1,000	2,231,585	
5th ward			8,518,445	
6th ward			1,720,870	
North Tonawanda:				
1st ward		287,550	3,091,232	
2d ward		71,600	1,299,997	
3d ward		79,000	2,550,637	
Totals		$1,259,979	$53,909,316	$65,023 42

NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Cambria		$4,753 45	$74 84	$6,499 74
Hartland		5,092 35	80 18	11,283 84
Lewiston		6,194 23	97 53	20,319 15
Lockport		5,558 73	87 52	11,348 35
Newfane		6,782 81	106 81	15,877 10
Niagara		4,849 83	76 36	6,419 76
Pendleton		2,993 91	47 14	5,156 27
Porter		4,681 87	73 72	7,649 45
Royalton		8,962 89	141 12	14,402 00
Somerset		4,131 56	65 05	12,279 39
Wheatfield		4,011 16	63 16	5,501 78
Wilson		4,589 57	72 26	11,874 64
Lockport city:				
1st ward	$1,187 96	6,014 68	94 71	7,297 35
2d ward	784 91	3,459 20	54 47	4,298 58
3d ward	1,522 16	8,230 33	129 59	9,882 08
4th ward	972 49	4,829 81	76 05	5,878 35
5th ward	1,092 91	5,556 26	87 48	6,736 65
6th ward	668 07	2,841 62	44 74	3,554 43

NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Niagara Falls:				
1st ward	$2,164 41	$15,150 77	$238 55	$17,553 73
2d ward	2,166 21	14,858 90	233 96	17,259 07
3d ward	1,398 41	6,532 21	102 85	8,033 47
4th ward	1,562 36	8,414 64	132 49	10,109 49
5th ward	3,701 96	32,120 50	505 74	36,328 20
6th ward	1,415 51	6,488 88	102 17	8,006 56
North Tonawanda:				
1st ward	122 03	11,656 10	183 53	11,961 66
2d ward	111 96	4,901 90	77 17	5,091 03
3d ward	111 98	9,617 69	151 43	9,881 10
Totals	$18,983 33	$203,275 85	$3,200 62	$290,483 22

NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Cambria	.00515		
Hartland	.00835		
Lewiston	.01238		
Lockport	.00769		
Newfane	.00882		
Niagara	.00499		
Pendleton	.00649		
Porter	.00616		
Royalton	.00605		
Somerset	.01120		
Wheatfield	.00517		
Wilson	.00975		
Lockport city:			
1st ward		$349,838 04	$3,498 38
2d ward			
3d ward			
4th ward	.00458	258,406 37	2,584 06
5th ward			
6th ward			

NIAGARA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Niagara Falls:			
1st ward		$370,965 14	$3,709 65
2d ward			
3d ward		81,111 50	811 11
4th ward	.00589		
5th ward			
6th ward			
North Tonawanda:			
1st ward		315,127 85	3,151 28
2d ward	.00438		
3d ward			
Totals		$1,375,448 90	$13,754 48

I, Fred H. Krull, Clerk of the Board of Supervisors of the county of Niagara, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several cities, towns and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

FRED H. KRULL, *Clerk*,
P. O. address, Lockport, N. Y.

ONEIDA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Oneida, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Annsville	35,629	$310,990	$275,990	$3,000
Augusta	16,460	580,050	530,050	25,300
Ava	22,628	135,920	110,920	7,940
Boonville	42,357	1,089,495	1,039,495	73,600
Bridgewater	14,588	453,305	433,305	39,500
Camden	33,195	1,018,340	998,340	19,850
Deerfield	21,924	758,760	748,760	29,730
Florence	32,279	146,090	126,090	4,240
Floyd	19,655	287,829	252,829	9,225
Forestport	48,833	302,475	262,475	9,260
Kirkland	19,195	1,641,580	1,586,580	124,150
Lee	26,528	359,660	329,660	9,430
Marcy	20,019	498,795	468,795	10,700
Marshall	18,772	706,657	666,657	32,250
New Hartford	14,760	2,473,237	2,413,237	240,469
Paris	18,726	959,315	939,315	52,400
Remsen	23,659	391,559	351,559	25,550
Rome	42,002	7,124,779	7,124,779	198,525

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sangerfield	21,439	$1,045,492	$1,030,492	$73,275
Steuben	25,545	344,779	314,779	11,490
Trenton	25,991	979,565	939,565	44,450
Utica		32,405,150	33,305,150	4,542,780
Vernon	23,789	1,046,020	1,006,020	28,250
Verona	40,506	1,654,099	1,604,099	41,400
Vienna	36,712	501,190	461,190	5,590
Western	33,386	492,754	452,754	22,290
Westmoreland	24,588	941,530	891,530	38,200
Whitestown	15,860	3,012,229	2,997,229	487,504
Totals	719,025	$61,661,645	$61,661,645	$6,210,348

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Annsville		$3,000	$278,990	$2,901 66
Augusta		25,300	555,350	37 60
Ava		7,940	118,860	1,089 13
Boonville		73,600	1,113,095	4,686 28
Bridgewater		39,500	472,805	1,296 36
Camden		19,850	1,018,190	7,577 18
Deerfield		29,730	778,490	7,615 19
Florence		4,240	130,330	1,898 26
Floyd		9,225	262,054	2,312 63
Forestport		9,260	271,735	1,382 61
Kirkland		124,150	1,710,730	100 60
Lee		9,430	339,090	3,230 96
Marcy		10,700	479,495	3,872 20
Marshall		32,250	698,907	2,085 34
New Hartford		240,469	2,653,706	6,317 98
Paris		52,400	991,715	1,898 49
Remsen		25,550	377,109	948 84
Rome		198,525	7,323,304	45,310 97

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sangerfield		$73,275	$1,103,767	$3,023 69
Steuebn		11,490	326,269	2,306 73
Trenton		44,450	984,015	3,097 54
Utica		4,542,780	37,847,930	57,633 13
Vernon		28,250	1,034,270	5,851 66
Verona		41,400	1,645,499	10,875 58
Vienna		5,590	466,780	7,738 59
Western		22,290	475,044	4,108 30
Westmoreland		38,200	929,730	1,784 94
Whitestown		487,504	3,484,733	7,953 97
Totals		$6,210,348	$67,871,993	$198,936 41

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Annsville		$2,196,66	$18 02	$5,116 34
Augusta		4,372 60	35 87	4,446 07
Ava		935 86	7 67	2,032 66
Boonville		8,764 06	71 90	13,522 24
Bridgewater		3,722 68	30 54	5,049 58
Camden		8,016 82	65 77	15,659 77
Deerfield		6,129 52	50 29	13,795 00
Florence		1,026 17	8 41	2,932 84
Floyd		2,063 31	16 92	4,392 86
Forestport		2,139 54	17 55	3,539 70
Kirkland		13,469 60	110 51	13,680 71
Lee		2,669 86	21 90	5,922 72
Marcy		3,775 35	30 97	7,678 52
Marshall		5,502 91	45 14	7,633 39
New Hartford		20,894 62	171 42	27,384 02
Paris		7,808 36	64 06	9,770 91
Remsen		2,969 21	24 36	3,942 41
Rome		57,662 77	472 96	103,446 70

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sangerfield		$8,690 63	$71 30	$11,785 62
Steuben		2,568 92	21 07	4,896 72
Trenton		7,747 74	63 56	10,908 84
Utica		298,002 46	2,443 97	358,079 56
Vernon		8,143 43	66 81	14,061 90
Verona		12,955 50	106 29	23,937 37
Vienna		3,676 24	30 15	11,444 98
Western		3,740 31	30 68	7,879 29
Westmoreland		7,320 33	60 06	9,165 33
Whitestown		27,438 40	225 11	35,617 48
Totals		$534,403 86	$4,383 26	$737,723 53

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Annsville	.01629459		
Augusta	.0065186	$28,425 37	$284 25
Ava	.01412943		
Boonville	.01162608	116,224 10	1,162 24
Bridgewater	.010246		
Camden	.01508372	91,301 65	913 02
Deerfield	.0174954		
Florence	.0195093		
Floyd	.01478808		
Forestport	.011355		
Kirkland	.0060488		
Lee	.0160468		
Marcy	.0150708		
Marshall	.0103306		
New Hartford	.010091		
Paris	.0096577		
Remsen	.0094517	25,000 00	250 00
Rome	.01412568	399,992 21	3,999 92

ONEIDA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sangerfield	.0105344	$214,210 00	$2,142 10
Steuben	.01374415		
Trenton	.010653	39,000 00	390 00
Utica	.00969146	5,235,117 99	52,351 18
Vernon	.013089	121,496 54	1,214 96
Verona	.014118		
Vienna	.0225837		
Western	.015298		
Westmoreland	.0093549		
Whitestown	.0101772		
Totals		$6,270,767 86	$62,707 67

NOTE—Discrepancy in ratios of Augusta and Kirkland is due to the fact that Augusta paid $500 to County Treasurer and Kirkland paid $3,000 to be applied on charges against said towns.

I, A. H. Vandawalker, Clerk of the Board of Supervisors of the county of Oneida, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

A. H. VANDAWALKER, *Clerk*,
P. O. address, Camden, N. Y.

ONONDAGA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Onondaga, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Camillus	21,500	$2,390,995	$2,614,216	$146,300
Cicero	21,100	1,381,175	1,493,910	33,900
Clay	29,500	1,647,135	1,800,210	39,500
Dewitt	23,400	3,714,095	3,805,382	32,500
Elbridge	22,200	2,159,306	2,360,218	94,187
Fabius	30,000	804,285	888,576	29,250
Geddes	5,160	5,106,575	5,238,600	664,500
Lafayette	22,200	952,425	939,557	34,050
Lysander	38,000	2,575,641	2,843,394	110,750
Manlius	30,300	3,205,571	3,352,097	61,500
Marcellus	18,900	1,475,540	1,468,867	31,850
Onondaga	39,500	3,158,017	3,404,692	49,600
Otisco	15,260	464,900	513,985	26,050
Pompey	39,000	1,390,775	1,441,929	43,750
Salina	8,446	1,551,615	1,530,197	
Skaneateles	23,600	2,554,050	2,618,604	177,800

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Spafford	18,160	$548,150	$605,479	$23,500
Tully	15,600	810,836	830,985	8,800
Van Buren	21,600	2,051,777	2,217,130	36,450
Syracuse	9,164	90,136,349	88,111,184	4,452,780
Totals	452,590	$128,079,212	$128,079,212	$6,097,017

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Camillus		$146,300	$2,760,516	$10,144 53
Cicero		33,900	1,527,810	4,335 54
Clay		39,500	1,839,710	4,342 24
Dewitt		32,500	3,837,882	15,481 05
Elbridge		94,187	2,454,405	10,713 31
Fabius		29,250	917,826	3,018 47
Geddes	$90,000	574,500	5,813,100	6,125 12
Lafayette		34,050	973,607	4,524 07
Lysander		110,750	2,954,144	6,724 57
Manlius		61,500	3,413,597	11,973 14
Marcellus		31,850	1,500,717	4,744 76
Onondaga		49,600	3,454,292	10,754 84
Otisco		26,050	540,035	1,283 04
Pompey		43,750	1,485,679	4,038 43
Salina			1,530,197	9,059 18
Skaneateles		177,800	2,796,404	6,391 53

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Spafford		$23,500	$628,979	$2,259 58
Tully		8,800	839,785	1,777 40
Van Buren		36,450	2,253,580	5,928 77
Syracuse	$326,850	4,125,930	92,237,114	
Totals	$416,850	$5,680,167	$133,759,379	$123,619 57

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Camillus		$10,782 57	$172 88	$21,099 98
Cicero		5,967 62	95 69	10,398 85
Clay		7,185 91	115 22	11,643 37
Dewitt		14,990 77	240 35	30,712 17
Elbridge		9,586 90	153 71	20,453 92
Fabius		3,585 03	57 48	6,660 98
Geddes		23,057 52	364 05	29,546 69
Lafayette		3,802 91	60 97	8,387 95
Lysander		12,380 00	198 49	19,303 06
Manlius		13,333 52	213 78	25,520 44
Marcellus		5,861 81	93 98	10,700 55
Onondaga		13,492 52	216 32	24,463 68
Otisco		2,109 38	33 81	3,426 23
Pompey		5,803 06	93 10	9,934 59
Salina		5,976 64	95 83	15,131 65
Skaneateles		11,552 12	185 21	18,128 86

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Spafford		$2,456 80	$39 39	$4,755 77
Tully		3,397 39	54 47	5,229 26
Van Buren		8,802 55	141 14	14,872 46
Syracuse	$32,112 75	375,716 00	6,003 55	413,832 30
Totals	$32,112 75	$539,841 02	$8,629 42	$704,202 76

ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Camillus	.00831593		
Cicero	.00734862		
Clay	.006903313		
Dewitt	.00819735		
Elbridge	.00907654		
Fabius	.00799124		
Geddes	.00512106		
Lafayette	.008503		
Lysander	.0071855	$215,334 90	$2,153 34
Manlius	.0078114		
Marcellus	.00709872		
Onondaga	.007626746		
Otisco	.006978775		
Pompey	.00692535		
Salina	.0097522		
Skaneateles	.0066361	161,123 98	1,611 24

ONONDAGO — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Spafford	.00831937		
Tully	.0063799	$30,000 00	$300 00
Van Buren	.00712205		
Syracuse	.00437527	3,625,384 00	36,253 84
Totals		$4,031,842 88	$40,318 42

I, Lieber E. Whittic, Clerk of the Board of Supervisors of the county of Onondaga, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

LIEBER E. WHITTIC, *Clerk*,
P. O. address, Syracuse, N. Y.

NOTE.—Special rate, Geddes, .005056708
" " Syracuse, .00431581

ONTARIO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Ontario, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bristol	22,326	$547,316	$506,987	$30,050
Canadice	18,129	279,790	249,458	3,550
Canandaigua	36,198	5,738,902	5,892,920	406,300
East Bloomfield	20,719	1,172,574	1,142,707	126,277
Farmington	24,435	1,323,471	1,288,334	32,700
Geneva	11,816	967,707	961,153	20,800
Geneva city		6,516,746	6,606,837	994,200
Gorham	29,436	1,553,818	1,507,763	145,025
Hopewell	21,178	1,169,002	1,149,409	22,600
Manchester	22,727	2,490,231	2,459,485	161,775
Naples	25,546	653,721	648,401	85,300
Phelps	38,937	3,022,359	3,110,722	131,450
Richmond	26,321	712,192	720,185	51,625

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Seneca	29,886	$1,745,785	$1,769.921	$88,750
South Bristol	24,120	314,953	279,957	12,950
Victor	22,131	1,850,685	1,809,558	39,967
West Bloomfield	15,881	828,525	783,980	110,800
Totals	389,786	$30,887,777	$30,887,777	$2,464,119

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bristol		$30,050	$537,037	$4,640 10
Canadice		3,550	253,008	2,200 00
Canandaigua		406,300	6,299,220	16,985 83
East Bloomfield		126,277	1,268,984	7,099 71
Farmington		32,700	1,321,034	2,643 28
Geneva		20,800	981,953	4,192 46
Geneva city		994,200	7,601,037	
Go ham		145,025	1,652,788	6,576 00
Hopewell		22,600	1,172,009	2,922 75
Manchester		161,775	2,621,260	3,282 79
Naples		85,300	733,701	6,813 39
Phelps		131,450	3,242,172	3,316 40
Richmond		51,625	771,810	5,280 51

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Seneca		$88,750	$1,858,671	$13,319 91
South Bristol		12,950	292,907	3,659 77
Victor		39,967	1,849,525	10,863 45
West Bloomfield		110,800	894,780	4,489 31
Totals		$2,464,119	$33,351,896	$98,285 66

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bristol		$1,920 72	$29 41	$6,590 23
Canadice		904 89	13 86	3,118 75
Canandaigua		23,608 07	361 47	40,955 37
East Bloomfield		4,538 54	69 49	11,707 74
Farmington		4,724 70	72 34	7,440 32
Geneva		3,511 97	53 77	7,758 20
Geneva city	$75,108 46	29,256 10	447 94	104,812 50
Gorham		5,911 22	90 51	12,577 73
Hopewell		4,191 71	64 18	7,178 64
Manchester		9,464 39	144 91	12,892 09
Naples		2,624 09	40 18	9,477 66
Phelps		11,595 67	177 54	15,089 61
Richmond		2,760 39	42 27	8,083 17

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Seneca		$6,647 56	$101 78	$20,069 25
South Bristol		1,047 59	16 04	4,723 40
Victor		6,614 85	101 28	17,579 58
West Bloomfield		3,200 19	49 00	7,738 50
Totals	$75,108 46	$122,522 65	$1,875 97	$297,792 74

ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bristol	.011354064		
Canadice	.010918516		
Canandaigua	*.005525039 †.007649994	$301,640 00	$3,016 40
East Bloomfield	008944559		
Farmington	.005404786		
Geneva	.007810563		
Geneva city	.01363127	579,023 67	5,790 23
Gorham	*.005718935 †.00738488		
Hopewell	.005995047		
Manchester	.004729033	25,000 00	250 00
Naples	*.011837819 †.013547376		
Phelps	.004753082		
Richmond	.010519426		

ONTARIO — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Seneca	.010908239		
South Bristol	.01100236		
Victor	*.007215880 †.010179303		
West Bloomfield	.008201266		
Totals		$905,663 67	$9,056 63

I, P. H. Leahy, Clerk of the Boardof Supervisors of the county of Ontario do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their adjourned annual meeting in the month of November, 1907.

P. H. LEAHY, *Clerk*,
P. O. address, Canandaigua, N. Y.

NOTE—The taxes of the city of Geneva were certified to me by the city clerk of the city of Geneva. *Village. †Town.

ORANGE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Orange, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Blooming Grove	21,550	$1,056,555	$1,056,555	$125,350
Chester	15,946	912,495	912,495	81,800
Cornwall	16,687	1,402,073	1,402,073	100,400
Crawford	24,769	684,998	684,998	10,900
Deerpark	37,020	508,748	508,748	750
Goshen	23,474	1,882,215	1,882,215	266,350
Greenville	17,782	273,925	273,925	17,150
Hamptonburgh	16,591	779,243	779,243	18,800
Highlands	15,346	946,152	946,152	24,200
Middletown city		5,002,195	5,002,195	237,350
Minisink	13,618	506,635	506,635	14,750
Monroe	11,831	936,537	936,537	61,800
Montgomery	30,394	2,031,912	2,031,912	34,900
Mount Hope	16,074	619,050	619,050	25,550
Newburgh city		10,414,815	10,414,815	445,050
Newburgh	26,900	1,899,750	1,899,750	250,450
New Windsor	18,238	1,368,117	1,368,117	63,325
Port Jervis city		2,018,570	2,018,570	14,150
Tuxedo	27,839	2,510,500	2,510,500	559,400

ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Wallkill	37,071	$1,342,610	$1,342,610	$27,700
Warwick	51,844	2,683,600	2,683,600	101,335
Waywayanda	20,492	700,535	700,535	22,550
Woodbury	23,771	802,371	802,371	17,250
Totals	467,237	$41,283,601	$41,283,601	$2,521,260

ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blooming Grove		$125,350	$1,181,905	$2,372 23
Chester		81,800	994,295	2,199 83
Cornwall		100,400	1,502,473	4,951 11
Crawford		10,900	695,898	4,319 07
Deerpark		750	509,498	5,867 13
Goshen		266,350	2,148,565	4,862 54
Greenville		17,150	291,075	819 37
Hamptonburgh		18,800	798,043	2,578 45
Highlands		24,200	970,352	3,722 27
Middletown city		237,350	5,239,545	
Minisink		14,750	521,385	5,034 37
Monroe		61,800	998,337	3,853 44
Montgomery		34,900	2,066,812	7,754 73
Mount Hope		25,550	644,600	796 70
Newburgh city		445,050	10,859,865	
Newburgh		250,450	2,150,200	8,094 02
New Windsor		63,325	1,431,442	7,051 78
Port Jervis city		14,150	2,032,720	
Tuxedo		559,400	3,069,900	2,806 81

ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Wallkill		$27,700	$1,370,310	$6,980 97
Warwick		101,335	2,784,935	7,391 36
Waywayanda		22,550	723,085	1,467 88
Woodbury		17,250	819,621	1,546 27
Totals		$2,521,260	$43,804,861	$84,470 33

ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Blooming Grove		$5,208 29	$376 90	$7,957 42
Chester		5,028 52	317 07	7,545 42
Cornwall		7,951 00	479 13	13,381 24
Crawford		3,503 86	221 92	8,044 85
Deerpark		4,189 84	162,47	10,219 44
Goshen		10,456 96	685 17	16,004 67
Greenville		2,141 89	92 82	3,054 08
Hamptonburgh		3,686 99	254 50	6,519 94
Highlands		3,938 88	309 44	7,970 59
Middletown	$4,858,45	26,868 82	1,670 89	33,398 16
Minisink		2,296 81	166 26	7,497 44
Monroe		4,763 05	318 37	8,934 86
Montgomery		9,635 33	659 10	18,049 16
Mount Hope		2,965 64	205 56	3,967 90
Newburgh city	9,716 09	44,377 44	3,463 21	57,556 74
Newburgh		8,760 26	685 70	17,539 98
New Windsor		6,668 34	456 50	14,176 62
Port Jervis city	17,314 41	17,055 88	648 23	35,018 52
Tuxedo		14,038 78	979 00	17,824 59

ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Wallkill		$5,402 91	$437 00	$12,820 88
Warwick		11,794 95	888 12	20,074 43
Waywayanda		3,417 88	230 59	5,116 35
Woodbury		3,823 64	261 38	5,631 29
Totals	$31,888 95	$207,975 96	$13,969 33	$338,304 57

ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Blooming Grove	.00675		
Chester	.0076	$179,938 38	$1,799 38
Cornwall	.0089		
Crawford	.0115		
Deerpark	.02		
Goshen	.0075	297,709 87	2,977 10
Greenville	.0105		
Hamptonburgh	.00815		
Highlands	.00822		
Middletown city	.0065	297,239 66	2,972 40
Minisink	.0144		
Monroe	.009	29,562 06	295 62
Montgomery	.00875	118,438 93	1,184 39
Mount Hope	.0062		
Newburgh city	.00532	1,420,870 61	14,208 71
Newburgh	.0082		
New Windsor	.01		
Port Jervis city	.0173	429,463 46	4,294 63
Tuxedo	.00582		

ORANGE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Wallkill	.00935		
Warwick	.0072	$182,157 32	$1,821 57
Waywayanda	.00708		
Woodbury	.0067		
Totals		$2,955,380 29	$29,553 80

I, Ingham Stubley, Clerk of the Board of Supervisors of the county of Orange, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

INGHAM STUBLEY, *Clerk*,
P. O. address, Newburgh, N. Y.

ORLEANS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Orleans, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albion	15,789	$2,866,365	$3,330,154	$203,150
Barre	33,411	1,161,210	1,246,766	15,900
Carlton	26,678	1,480,909	1,225,849	37,750
Clarendon	21,570	947,937	861,695	22,500
Gaines	20,897	1,031,148	1,429,919	19,000
Kendall	19,906	861,953	892,916	28,650
Murray	19,224	1,973,825	1,708,912	89,410
Ridgeway	31,427	3,406,678	3,332,549	232,850
Shelby	29,077	1,881,775	1,718,779	35,700
Yates	22,661	1,116,607	980,868	38,834
Totals	240,640	$16,728,407	$16,728,407	$723,744

ORLEANS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Albion		$203,150	$3,533,304	$6,061 26
Barre		15,900	1,262,666	3,712 78
Carlton		37,750	1,263,599	4,055 46
Clarendon		22,500	884,195	3,885 34
Gaines		19,000	1,448,919	3,353 51
Kendall		28,650	921,566	6,056 83
Murray		89,410	1,798,322	5,867 32
Ridgeway		232,850	3,565,399	4,520 72
Yates		35,700	1,754,479	9,024 97
Shelby		38,834	1,019,702	12,140 88
Totals		$723,744	$17,452,151	$58,679 07

ORLEANS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albion		$15,826 49	$211 99	$22,099 74
Barre		5,656 45	75 77	9,445 00
Carlton		5,659 58	75 81	9,790 85
Clarendon		3,960 14	53 04	7,898 52
Gaines		6,489 75	86 93	9,930 19
Kendall		4,128 21	55 29	10,240 33
Murray		8,054 74	107 89	14,029 95
Ridgeway		15,970 32	213 91	20,704 95
Shelby		7,858 53	105 26	16,988 76
Yates		4,566 75	61 17	16,768 80
Totals		$78,170 96	$1,047 06	$137,897 09

ORLEANS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albion	.0072355	$272,548 02	$2,725 48
Barre	.0080235		
Carlton	.00644703		
Clarendon	.0081391		
Gaines	.0094559		
Kendall	.0114981		
Murray	.0067999	48,733 10	487 33
Ridgeway	.0056889	123,385 32	1,233 85
Shelby	.00885996		
Yates	.0145129		
Totals		$444,666 44	$4,446 66

I, Frederick M. Thompson, Clerk of the Board of Supervisors of the county of Orleans, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

FREDERICK M. THOMPSON, *Clerk*,
P. O. address, Albion, N. Y.

OSWEGO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Oswego, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albion	30,188	$438,236	$430,229	$13,490
Amboy	22,638	164,948	165,750	6,330
Boylston	24,074	154,250	151,239	1,350
Constantia	33,796	456,590	446,577	19,975
Fulton city	599	4,010,253	4,011,279	116,807
Granby	28,816	973,305	965,289	13,880
Hannibal	27,337	808,505	863,699	29,350
Hastings	27,971	844,370	836,354	29,525
Mexico	26,842	1,244,555	1,243,552	76,575
New Haven	18,542	606,660	598,604	67,740
Orwell	26,369	358,268	357,360	5,050
Oswego	20,422	1,145,424	1,150,407	25,275
Oswego city		10,400,304	10,430,324	743,845
Palermo	24,371	461,825	457,791	12,930
Parish	24,936	385,321	379,304	30,365
Redfield	56,629	223,907	215,903	2,700
Richland	32,713	1,435,085	1,434,706	59,460

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sandy Creek	24,732	$797,875	$791,867	$27,630
Schroeppel	26,444	1,338,254	1,336,084	29,535
Scriba	24,700	829,285	829,228	16,205
Volney	29,427	808,726	805,424	1,820
West Monroe	20,220	225,978	217,972	3,780
Williamstown	24,345	321,511	314,493	16,245
Totals	576,111	$28,433,435	$28,433,435	$1,349,922

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Albion		$13,490	$443,719	$2,539 17
Amboy		6,330	172,080	931 82
Boylston		1,350	152,589	866 40
Constantia		19,975	466,552	2,535 15
Fulton city		116,807	4,128,086	
Granby		13,880	979,169	3,175 01
Hannibal		29,350	893,049	3,090 45
Hastings		29,525	865,879	1,790 48
Mexico		76,575	1,320,127	4,076 92
New Haven		67,740	666,344	1,961 05
Orwell		5,050	362,410	1,288 79
Oswego		25,275	1,175,682	10,046 81
Oswego city		743,845	11,174,169	
Palermo		12,990	470,781	2,197 36
Parish		30,365	409,669	3,294 98
Redfield		2,700	218,603	2,259 27
Richland		59,460	1,494,166	6,372 81

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sandy Creek		$27,630	$819,497	$7,355 64
Schroeppel		29,535	1,365,619	3,753 91
Scriba		16,205	845,433	5,909 66
Volney		1,820	807,244	8,871 97
West Monroe		3,780	221,752	813 60
Williamstown		16,245	330,738	1,226 24
Totals		$1,349,922	$29,783,357	$74,357 49

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albion		$1,893 00	$28 13	$4,460 30
Amboy		729 30	10 79	1,671 91
Boylston		665 45	9 84	1,541 69
Constantia		1,964 94	29 19	4,529 28
Fulton city	$14,579 53	17,649 63	262 62	32,491 78
Granby		4,247 27	63 16	7,485 44
Hannibal		3,800 28	56 51	6,947 24
Hastings		3,679 96	54 72	5,525 16
Mexico		5,471 63	81 39	9,629 94
New Haven		2,633 86	39 14	4,634 05
Orwell		1,572 38	23 34	2,884 51
Oswego		5,061 79	75 29	15,183 89
Oswego city	66,330 85	45,893 42	683 05	112,907 32
Palermo		2,014 28	29 92	4,241 56
Parish		1,668 94	24 78	4,988 70
Redfield		949 97	14 08	3,223 32
Richland		6,312 70	93 91	12,779 42

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sandy Creek		$3,484 21	$51 80	$10,891 65
Schroeppel		5,878 77	88 45	9,721 13
Scriba		3,648 60	54 25	9,612 51
Volney		3,543 86	52 69	12,468 52
West Monroe		959 08	14 21	1,786 89
Williamstown		1,383 77	20 53	2,630 54
Tutals	$80,910 38	$125,107 09	$1,861 79	$282,236 75

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albion	.01		
Amboy	.0095		
Boylston	.01		
Constantia	.0105		
Fulton city		$345,101 82	$3,451 00
Granby	.009		
Hannibal	.008		
Hastings	.0068		
Mexico	.0078	28,669 19	286 69
New Haven	.0084		
Orwell	.007		
Oswego	.01		
Oswego city	.0118	507,437 26	5,074 36
Palermo	.01		
Parish	.0125		
Redfield	.0144		
Richland	.0125	31,611 88	316 12

OSWEGO — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sandy Creek	.014		
Schroeppel	.008	$43,547 97	$435 47
Scriba	.0116		
Volney	.0153		
West Monroe	.008		
Williamstown	.008		
Totals		$956,368 12	$9,563 64

I, W. W. Spencer, Clerk of the Board of Supervisors of the county of Oswego, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

W. W. SPENCER, *Clerk*,
P. O. address, Oswego N. Y.

OTSEGO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Otsego, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Burlington	26,940	$523,780	$586,386	$37,980
Butternuts	32,478	834,175	855,937	98,150
Cherry Valley	23,804	676,540	661,508	64,770
Decatur	12,908	170,620	199,743	2,500
Edmeston	27,495	858,845	864,726	81,700
Exeter	18,887	471,170	437,415	35,050
Hartwick	25,540	761,725	766,535	46,350
Laurens	25,033	548,620	617,054	25,450
Maryland	30,070	742,900	724,900	74,100
Middlefield	38,999	763,995	876,773	50,100
Milford	27,835	792,770	779,264	50,400
Morris	23,623	502,660	612,540	25,700
New Lisbon	26,775	463,815	573,518	50,450
Oneonta	22,361	3,913,725	3,888,096	217,100
Otego	26,894	632,580	685,720	22,750
Otsego	32,853	2,213,342	1,954,579	550,400
Pittsfield	22,445	357,530	435,806	7,750
Plainfield	17,468	416,770	415,972	25,660

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Richfield	20,173	$1,266,735	$1,068,705	$73,600
Roseboom	19,525	313,325	355,519	14,705
Springfield	24,839	824,696	818,033	56,050
Unadilla	27,604	1,141,985	958,458	109,000
Westford	20,115	299,985	363,630	12,600
Worcester	28,127	783,320	774,791	52,150
Totals	602,791	$20,275,608	$20,275,608	$1,784,465

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Burlington		$37,980	$624,366	$3,686 17
Butternuts		98,150	954,087	4,625 32
Cherry Valley		64,770	726,278	6,641 25
Decatur		2,500	202,243	537 41
Edmeston		81,700	946,426	1,729 29
Exeter		35,050	472,465	1,503 08
Hartwick		46,350	812,885	2,133 24
Laurens		25,450	642,504	3,746 71
Maryland		74,100	799,000	3,731 10
Middlefield		50,100	926,873	3,939 35
Milford		50,400	829,664	4,333 43
Morris		25,700	638,240	2,390 40
New Lisbon		50,450	623,968	1,594 18
Oneonta		217,100	4,105,196	11,132 94
Otego		22,750	708,470	4,652 36
Otsego		550,400	2,504,979	10,754 94
Pittsfield		7,750	443,556	1,495 99
Plainfield		25,660	441,632	1,095 01

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Richfield		$73,600	$1,142,305	$2,863 81
Roseboom		14,705	370,224	1,157 51
Springfield		56,050	874,083	3,758 78
Unadilla		109,000	1,067,458	1,165 83
Westford		12,600	376,230	1,545 38
Worcester		52,150	826,941	2,099 69
Totals		$1,784,465	$22,060,073	$82,313 17

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Burlington		$2,792 45	$37 85	$6,516 47
Butternuts		4,267 17	57 83	8,950 32
Cherry Valley		3,248 27	44 03	9,933 55
Decatur		904 53	12 27	1,454 21
Edmeston		4,232 83	57 37	6,019 49
Exeter		2,113 05	28 65	3,644 78
Hartwick		3,635 63	49 27	5,818 14
Laurens		2,873 55	38 95	6,659 21
Maryland		3,573 47	48 43	7,353 00
Middlefield		4,145 41	56 19	8,140 95
Milford		3,710 71	50 29	8,094 43
Morris		2,854 51	38 69	5,283 60
New Lisbon		2,790 67	37 83	4,422 68
Oneonta		18,360 29	248 71	29,741 94
Otego		3,158 65	42 95	7,863 96
Otsego		11,203 23	151 77	22,109 94
Pittsfield		1,983 81	26 89	3,506 69
Plainfield		1,975 23	26 77	3,097 01

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Richfield		$5,108 97	$69 23	$8,042 01
Roseboom		1,655 85	22 45	2,835 81
Springfield		3,909 32	52 98	7,721 08
Unadilla		4,774 19	64 71	6,004 73
Westford		1,682 68	22 82	3,250 88
Worcester		3,698 48	50 12	5,848 29
Totals		$98,662 95	$1,337 05	$182,313 17

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Burlington	.0116		
Butternuts	.0096		
Cherry Valley	.0134	$82,102 78	$821 03
Decatur	.0084		
Edmeston	.0064	85,653 06	856 53
Exeter	.0072		
Hartwick	.0072		
Laurens	.0116		
Maryland	.009	65,321 27	653 21
Middlefield	.01		
Milford	.0096	36,051 36	360 51
Morris	.01	63,869 00	638 69
New Lisbon	.0086		
Oneonta	.0072	472,000 00	4,720 00
Otego	.012		
Otsego	.008	612,979 78	6,129 80
Pittsfield	.0096		
Plainfield	.007		

OTSEGO — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Richfield	.006	$120,847 72	$1,208 48
Roseboom	.0086		
Springfield	.0088		
Unadilla	.0048		
Westford	.0104		
Worcester	.007	78,126 02	781 26
Totals		$1,616,950 99	$16,169 51

I, James P. Friery, Clerk of the Board of Supervisors of the county of Otsego, do hereby certify that the preceding is a true statement of the eggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1907.

JAMES P. FRIERY, *Clerk*,
P. O address, Schenevus, N. Y.

PUTNAM.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Putnam, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Carmel	22,137	$2,164,987	$2,649,502	$168,100
Kent	22,675	688,765	768,356	13,050
Patterson	19,411	1,081,890	1,006,811	161,500
Putnam Valley	24,603	405,150	490,158	16,395
Philipstown	23,238	*1,394,402 †749,575	2,834,968	*413,850 †57,500
Southeast	20,182	*3,178,842 †934,400	2,848,216	*31,250 †42,500
Totals	132,246	$10,598,011	$10,598,011	$904,145

*Town. †Village.

PUTNAM — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Carmel		$168,100	$2,817,602	$5,897 79
Kent		13,050	781,406	4,189 24
Patterson		161,500	1,168,311	3,852 41
Putnam Valley		16,395	506,553	2,718 82
Philipstown		*413,850 †57,500	3,306,318	1,810 71
Southeast		*31,250 †42,500	2,921,966	9,505 33
Totals		$904,145	$11,502,156	$27,974 30

*Town. †Village.

PUTNAM — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Carmel		$9,298 69	$901 82	$16,098 30
Kent		2,578 81	250 10	7,018 15
Patterson		3,855 68	373 94	8,082 03
Putnam Valley		1,671 73	162 13	4,552 68
Philipstown		10,911 56	1,058 25	*9,583 73 †4,196 79
Southeast		9,643 12	935 23	*16,371 46 †3,712 22
Totals		$37,959 59	$3,681 47	$69,615 36

*Town. †Village.

PUTNAM — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Carmel	.0069	$83,080 43	$830 80
Kent	.01		
Patterson	.0065		
Putnam Valley	.0108		
Phillipstown	*.0053 †.0052	71,622 64	716 22
Southeast	*.0051 †.0038	139,623 29	1,396 23
Totals		$294,326 36	$2,943 25

I, John W. Towner, Clerk of the Board of Supervisors of the county of Putnam, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

JOHN W. TOWNER, *Clerk*,
P. O. address, Brewster, N. Y.

*Town. †Village.

RENSSELAER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Rensselaer as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Troy city, 17 wards		$53,027,521	$53,087,521	$2,954,453
Rensselaer, 9 wards		5,033,069	4,933,069	13,000
Berlin	35,921	391,603	391,603	14,255
Brunswick	27,723	1,631,028	1,641,028	67,750
East Greenbush	14,194	1,210,450	1,235,450	24,500
Grafton	27,680	236,575	211,575	1,350
Hoosick	38,650	3,623,280	3,673,280	680,985
Nassau	26,089	621,510	621,510	10,200
North Greenbush	12,274	754,570	754,570	43,150
Petersburgh	25,516	424,379	409,379	14,295
Pittstown	40,297	2,070,428	2,070,428	128,221
Poestenkill	17,089	334,403	334,403	3,500

RENSSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sandlake	23,522	$607,165	$617,165	$9,398
Schaghticoke	26,803	2,170,875	2,160,875	67,047
Schodack	37,038	2,913,831	2,913,831	69,000
Stephentown	34,109	383,684	378,684	10,660
Totals	386,905	$75,434,372	$75,434,372	$4,111,764

RENSSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Troy city, 17 wards		$2,954,453	$56,041,974	
Rensselaer, 9 wards		13,000	4,946,069	
Berlin		14,255	405,858	$3,285 37
Brunswick		67,750	1,708,778	4,450 70
East Greenbush		24,500	1,259,950	3,272 06
Grafton		1,350	212,925	539 76
Hoosick		680,985	4,354,265	22,259 14
Nassau		10,200	631,710	5,520 37
North Greenbush		43,150	797,720	4,635 14
Petersburgh		14,295	423,674	1,655 92
Pittstown		128,221	2,198,649	3,735 89
Poestenkill		3,500	337,903	4,604 83

RENSSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sand Lake		$9,398	$626,563	$3,034 87
Schaghticoke		67,047	2,227,922	4,798 52
Schodack		69,000	2,982,831	4,288 96
Stephentown		10,660	389,344	2,130 08
Totals		$4,111,764	$79,546,136	$68,211 61

RENSSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Troy city, 17 wards	$32,454 32	$207,753 34	$3,041 38	$243,249 04
Rensselaer, 9 wards	4,061 72	18,335 60	268 41	22,665 73
Berlin		1,331 25	19 49	4,636 11
Brunswick		6,334 62	92 73	10,878 05
East Greenbush		4,670 77	68 38	8,011 21
Grafton		789 33	11 56	1,340 65
Hoosick		16,141 72	236 30	38,637 16
Nassau		2,341 81	34 28	7,896 46
North Greenbush		2,957 23	43 29	7,635 66
Petersburgh		1,570 60	22 99	3,249 51
Pittstown		8,150 62	119 32	12,005 83
Poestenkill		1,252 63	18 34	5,875 80

RENSSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sand Lake		$2,322 73	$34 01	$5,391 61
Schaghticoke		8,259 14	120 91	13,178 57
Schodack		11,057 67	161 88	15,508 51
Stephentown		1,443 33	21 13	3,594 54
Totals	$36,516 04	$294,712 39	$4,314 40	$403,754 44

RENSSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Troy city, 17 wards	.004248	$2,717,269 97	$27,172 69
Rensselaer, 9 wards	.004473	56,097 50	560 98
Berlin	.01254	26,082 64	260 83
Brunswick	.00640344		
East Greenbush	.006487		
Grafton	.005635		
Hoosick	.0087885	284,705 18	2,847 05
Nassau	.0125		
North Greenbush	.009572		
Petersburgh	.0074075		
Pittstown	.0054605		
Poestenkill	.01739		

RENSSELAER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

CITIES AND TOWNS	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sand Lake	.0087445		
Schaghticoke	.0058887		
Schodack	.005177	$30,062 89	$300 63
Stephentown	.0091152		
Totals		$3,114,218 18	$31,142 18

I, J. Alder Davis, Acting Clerk of the Board of Supervisors of the county of Rensselaer, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1907.

J. ALDER DAVIS, *Acting Clerk*,
P. O. address, Court House, Troy, N. Y.

NOTE—The amount of bank tax, account of town, county and state tax, was deducted from total tax before rate was made. The amount was credited in current tax levy.

ROCKLAND.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Rockland, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Clarkstown	22,940	$2,945,378	$4,285,520 46	$70,600
Haverstraw	14,369	3,470,995	4,404,562 695	213,100
Orangetown	12,478	7,121,474	8,690,083 155	124,400
Ramapo	36,007	9,243,955	4,999,773 87	196,700
Stony Point	15,199	1,026,645	1,428,506 82	49,000
Totals	100,993	$23,808,447	$23,808,447 00	$653,800

ROCKLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Clarkstown		$70,600	$4,356,120 46	$13,899 12
Haverstraw		213,100	4,617,662 695	15,436 24
Orangetown		124,400	8,814,483 155	22,203 55
Ramapo		196,700	5,196,473 87	23,655 04
Stony Point		49,000	1,477,506 82	5,526 13
Totals		$653,800	$24,462,247 00	$80,720 08

ROCKLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Clarkstown		$23,271 25	$1,003 26	$38,173 63
Haverstraw		24,668 46	1,063 50	41,168 20
Orangetown		47,088 72	2,030 06	71,322 33
Ramapo		27,760 60	1,196 80	52,612 44
Stony Point		7,893 13	340 30	13,759 56
Totals		$130,682 16	$5,633 92	$217,036 16

ROCKLAND — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Clarkstown	.011		
Haverstraw	.0105	$295,550 00	$2,955 50
Orangetown	.0083	138,479 00	1,384 79
Ramapo	.0055	136,651 00	1,366 51
Stony Point	.014		
Totals		$570,680 00	$5,706 80

I, Joseph De Noyelles, Clerk of the Board of Supervisors of the county of Rockland, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

JOSEPH DE NOYELLES, *Clerk*,
P. O. address, New City, N. Y.

ST. LAWRENCE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city and wards in the county of St. Lawrence, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brasher	55,070.25	$980,862	$954,074	$27,400
Canton	63,513.25	3,642,435	3,623,256	276,980
Clare	61,046.50	228,440	238,040	
Clifton	95,808.95	654,464	650,982	8,330
Colton	156,818.75	846,661	823,559	26,070
De Kalb	49,947.08	1,361,222	1,323,923	59,570
De Peyster	25,080.75	614,250	597,406	55,910
Edwards	32,827.58	528,070	550,073	23,850
Fine	105,458.92	769,432	783,049	13,400
Fowler	35,834.87	957,120	901,293	20,200
Gouverneur	41,820.00	2,785,660	2,867,519	278,250
Hammond	35,830.83	848,880	853,991	31,200
Hermon	32,208.38	621,870	618,547	43,050
Hopkinton	114,783.84	776,536	755,316	73,790
Lawrence	28,254.83	716,735	712,950	124,018
Lisbon	65,714.12	1,986,580	1,976,064	96,010
Louisville	33,788.00	686,690	668,001	41,510
Macomb	36,704.12	471,855	485,830	6,600
Madrid	30,046.81	840,285	826,497	119,950

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Massena	30,855.80	$2,465,475	$2,480,131	$90,250
Morristown	27,803.18	1,009,656	1,004,310	86,900
Norfolk	35,052.56	1,250,265	1,272,272	10,300
Oswegatchie	39,215 50	1,561,965	1,536,535	45,500
Ogdensburg:				
1st ward		1,858,835	1,935,538	464,560
2d ward		1,042,310	1,060,207	41,000
3d ward		946,439	952,027	101,900
4th ward		858,991	854,510	17,000
Parishville	62,257.39	537,845	517,536	102,170
Piercefield	69,619.51	588,190	635,461	19,000
Pierrepont	36,781.00	585,640	596,005	10,370
Pitcairn	35,844.44	219,369	200,016	5,550
Potsdam	59,910.00	4,290,888	4,268,243	550,300
Rossie	24,318.50	398,835	401,263	9,290
Russell	58,248.17	663,340	645,133	26,710
Stockholm	54,965.00	1,052,445	1,083,556	50,130
Waddington	32,804.00	860,200	855,622	49,425
Totals	1,668,232.88	$40,508,735	$40,508,735	$3,006,443

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, subject to local taxation for all purposes.	Amount of town taxes.
Brasher		$27,400	$981,474	$4,706 07
Canton		276,980	4,156,451	9,631 34
Clare			238,040	2,577 61
Clifton		8,330	659,312	6,038 03
Colton		26,070	849,629	4,993 99
De Kalb		59,570	1,383,493	8,244 26
De Peyster		55,910	653,316	2,142 49
Edwards		23,850	573,923	1,692 72
Fine		13,400	796,449	3,392 32
Fowler		20,200	921,493	4,023 05
Gouverneur		278,250	3,400,181	9,073 45
Hammond		31,200	885,191	3,321 17
Hermon		43,050	696,657	5,386 38
Hopkinton		73,790	829,106	3,478 49
Lawrence		124,018	836,968	2,410 88
Lisbon		96,010	2,072,074	4,908 77
Louisville		41,510	709,511	2,824 89
Macomb		6,600	492,430	1,395 68
Madrid		119,950	986,368	2,577 02
Massena		90,250	2,595,381	9,618 47
Morristown		86,900	1,116,210	2,758 43

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, subject to local taxation for all purposes.	Amount of town taxes.
Norfolk		$10,300	$1,282,572	$4,430 05
Oswegatchie		45,500	1,582,035	5,043 03
Ogdensburg:				
1st ward	$216,000	248,560	2,736,889	9,435 09
2d ward		41,000	1,101,207	4,399 18
3d ward		101,900	1,053,927	4,257 17
4th ward		17,000	871,510	3,557 32
Parishville		102,170	619,706	3,482 84
Piercefield		19,000	654,461	2,044 19
Pierrepont		10,370	606,375	4,020 02
Pitcairn		5,550	205,566	1,465 65
Potsdam		550,300	5,115,204	11,196 08
Rossie		9,290	410,553	3,379 75
Russell		26,710	671,843	2,251 93
Stockholm		50,130	1,133,686	2,863 37
Waddington		49,425	905,047	3,478 75
Totals	$216,000	$2,790,443	$44,784,238	$160,499 93
Less bank stock			1,485,060	
			$43,299,178	

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brasher		$1,693 38	$41 93	$6,441 38
Canton		6,589 56	177 54	16,398 44
Clare		385 08	10 16	2,972 85
Clifton		1,122 86	28 17	7,189 06
Colton		1,652 87	36 29	6,683 15
De Kalb		2,219 94	59 10	10,523 30
De Peyster		1,044 71	27 92	3,215 12
Edwards		921 39	24 52	2,638 63
Fine		1,278 00	34 02	4,704 34
Fowler		1,474 13	39 36	5,536 54
Gouverneur		6,058 68	145 24	15,277 37
Hammond		1,407 05	37 81	4,766 03
Hermon		1,232 81	29 76	6,648 95
Hopkinton		1,591 36	35 41	5,105 26
Lawrence		1,333 92	35 75	3,780 55
Lisbon		3,439 69	88 51	8,436 97
Louisville		1,133 44	30 30	3,988 63
Macomb		864 91	21 03	2,281 62
Madrid		1,754 89	42 13	4,374 04
Massena		4,244 23	110 85	13,973 55
Morristown		1,843 16	47 68	4,649 27

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Norfolk		$2,177 58	$54 79	$6,662 42
Oswegatchie		2,673 44	67 58	7,784 05
Ogdensburg:				
1st ward		5,020 83	118 19	14,574 11
2d ward		1,960 69	47 03	6,406 90
3d ward		1,838 15	45 02	6,140 34
4th ward		1,572 09	37 22	5,166 63
Parishville		1,185 78	26 47	4,695 09
Piercefield		1,044 03	27 96	3,116 18
Pierrepont		1,056 13	25 92	5,102 07
Pitcairn		324 23	8 77	1,798 65
Potsdam		8,651 04	218 50	20,065 62
Rossie		632 70	17 54	4,029 99
Russell		1,078 76	28 69	3,359 38
Stockholm		1,921 62	48 43	4,833 42
Waddington		1,454 99	38 66	4,972 40
Totals		$75,878 12	$1,914 25	$238,292 30

ST. LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brasher	.00639		
Canton	.0041838998	$256,215 00	$2,562 15
Clare	.0130137		
Clifton	.010846597		
Colton	.007657743		
De Kalb	.0074066		
De Peyster	.00479754		
Edwards	.00478		
Fine	.00600939		
Fowler	.00566502		
Gouverneur	.004986233	254,412 00	2,544 12
Hammond	.0054155		
Hermon	.01	35,060 00	350 60
Hopkinton	.00600388		
Lawrence	.0045		
Lisbon	.00405		
Louisville	.0054773825		
Macomb	.0047687243		
Madrid	.00456	39,921 00	399 21
Massena	.005467548	25,000 00	250 00
Morristown	.00424	25,000 00	250 00
Norfolk	.005285264		

ST. LAWRENCE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Oswegatchie	.004872		
Ogdensburg:			
1st ward	.0062834 .0062273	$552,791 00	$5,527 91
2d ward	.005914188		
3d ward	.0058572		
4th ward	.00589804		
Parishville	.00734		
Piercefield	.00513213		
Pierrepont	.0085603917		
Pitcairn	.00799687		
Potsdam	.004144772	296,661 00	2,966 61
Rossie	.0098744		
Russell	.00487		
Stockholm	.004384		
Waddington	.00546642		
Totals		$1,485,060 00	$14,850 60

I, Charles M. Hale, Clerk of the Board of Supervisors of the county of St. Lawrence, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

CHAS. M. HALE, *Clerk*,
P. O address, Canton, N. Y.

SARATOGA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Saratoga, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ballston	17,615	$1,262,911	$1,189,244	$41,900
Charlton	20,498	515,940	530,045	36,550
Clifton Park	29,940	1,372,578	1,266,462	65,355
Corinth	37,777	895,669	808,438	16,900
Day	42,179	109,410	41,715	4,700
Edinburgh	37,942	115,545	55,540	600
Galway	28,470	441,335	395,959	15,725
Greenfield	42,457	477,410	426,321	7,770
Hadley	22,270	240,000	180,275	1,300
Halfmoon	19,898	2,418,425	2,374,128	66,550
Malta	16,582	757,003	671,597	38,900
Milton	22,290	2,101,196	2,015,036	47,450
Moreau	25,167	1,552,869	1,397,299	8,050
Northumberland	20,185	546,810	499,393	23,350
Providence	29,061	115,003	40,734	200
Saratoga	23,465	1,420,890	1,365,438	43,400

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Saratoga Springs	15,180	$7,168,555	$8,416,478	$137,710
Stillwater	24,354	2,040,095	2,022,368	35,250
Waterford	3,768	1,775,035	1,695,883	57,500
Wilton	22,346	415,964	350,290	4,700
Totals	499,444	$25,742,643	$25,742,643	$653,860

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ballston		$41,900	$1,231,144	$4,042 45
Charlton		36,550	566,595	2,517 37
Clifton Park		65,355	1,331,817	5,435 81
Corinth		16,900	825,338	5,261 42
Day		4,700	46,415	1,499 04
Edinburgh		600	56,140	1,248 03
Galway		15,725	411,684	2,198 52
Greenfield		7,770	434,091	4,849 66
Hadley		1,300	181,575	4,878 54
Halfmoon		66,550	2,440,678	7,325 00
Malta		38,900	710,497	983 12
Milton		47,450	2,062,486	10,716 49
Moreau		8,050	1,405,349	9,833 28
Northumberland		23,350	522,743	3,070 11
Providence		200	40,934	689 93
Saratoga		43,400	1,408,838	12,397 94

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Saratoga Springs		$137,710	$8,554,188	$30,648 34
Stillwater		35,250	2,057,618	4,974 18
Waterford		57,500	1,753,383	7,733 46
Wilton		4,700	354,990	2,101 23
Totals		$653,860	$26,396,503	$122,403 92

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ballston		$8,111 18	$54 74	$12,208 37
Charlton		3,709 37	25 20	6,251 94
Clifton Park		8,736 95	59 21	14,231 97
Corinth		5,388 77	36 69	10,686 88
Day		244 78	2 06	1,745 88
Edinburgh		282 58	2 50	1,533 11
Galway		2,719 43	18 30	4,936 25
Greenfield		2,803 93	19 30	7,672 89
Hadley		1,187 65	8 07	6,074 26
Halfmoon		17,030 90	108 51	24,464 41
Malta		4,537 81	31 59	5,552 52
Milton		13,554 95	91 69	24,363 13
Moreau		8,984 69	62 48	18,880 45
Northumberland		3,463 99	23 24	6,557 34
Providence		275 95	1 82	967 70
Saratoga		9,308 19	62 64	21,768 77

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Saratoga Springs		$57,607 78	$380 31	$88,636 43
Stillwater		13,818 88	91 48	18,884 54
Waterford		11,513 94	77 95	19,325 35
Wilton		2,357 83	15 78	4,474 84
Totals		$175,639 55	$1,173 56	$299,217 03

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ballston	*.0099		
Charlton	.0113		
Clifton Park	.0099		
Corinth	†.015	$53,207 00	$532 07
Day	.0153		
Edinburgh	.0132		
Galway	.0108		
Greenfield	.0158		
Hadley	.0252		
Halfmoon	‡.0109	95,157 00	951 57
Malta	.007		
Milton	§.0135	367,880 00	3,678 80
Moreau	**.0132	25,000 00	250 00
Northumberland	.0115		
Providence	.0084		
Saratoga	††.0158	90,000 00	900 00

* Includes .002 for highways outside village on $960,735.
† Includes .004 for highways outside village on $161,014.
‡ Includes .002 for highways outside village on $1,239,095.
§ Includes .002 for highways outside village on $689,920.10.
** Includes .002 for highways outside village on $701,478.67.
†† Includes .002 for highways outside village on $794,105.

SARATOGA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Saratoga Springs	.0122	$262,872 00	$2,628 72
Stillwater	‡‡.0105	84,071 00	840 71
Waterford	§§.0112		
Wilton	.01065		
Totals		$978,187 00	$9,781 87

I, John B. Smith, Clerk of the Board of Supervisors of the county of Saratoga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

JOHN B. SMITH, *Clerk*,
P. O. address, Schuylerville, N. Y.

‡‡ Includes .0022 for highways outside village on $1,341,804.

§§ Includes .0012 for highways outside village on $909,545.88.

SCHENECTADY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns, city and wards in the county of Schenectady, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Schenectady:				
Ward 1		$6,412,800	$6,412,800	$338,100
Ward 2		2,655,075	2,655,075	14,600
Ward 3		3,841,435	3,841,435	766,300
Ward 4		4,410,954	4,410,954	66,800
Ward 5		3,520,690	3,520,690	62,800
Ward 6		2,657,900	2,657,900	27,000
Ward 7		2,158,368	2,158,368	6,800
Ward 8		2,188,896	2,188,896	
Ward 9		1,912,507	1,912,507	1,500
Ward 10		4,636,018	4,636,018	1,150,500
Ward 11		1,764,525	1,764,525	10,000
Ward 12		2,768,185	2,768,185	
Ward 13		1,718,400	1,718,400	
Duansburgh	43,413	1,174,697	1,174,697	52,306
Princetown	14,351	311,875	311,875	10,975
Rotterdam	21,139	1,802,181	1,802,181	75,121

SCHENECTADY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Glenville	28,671	$2,678,209	$2,678,209	$26,950
Niskayuna	7,629	931,030	931,030	8,610
Totals	115,203	$47,543,745	$47,543,745	$2,618,362

SCHENECTADY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Schenectady:				
Ward 1		$338,100	$6,750,900	
Ward 2		14,600	2,669,675	
Ward 3		766,300	4,607,735	
Ward 4		66,800	4,477,754	
Ward 5		62,800	3,583,490	
Ward 6		27,000	2,684,900	
Ward 7		6,800	2,165,168	
Ward 8			2,188,896	
Ward 9		1,500	1,914,007	
Ward 10		1,150,500	5,786,518	
Ward 11		10,000	1,774,525	
Ward 12			2,768,185	
Ward 13			1,718,400	
Duansburgh		52,306	1,227,003	$7,484 72
Princetown		10,975	322,850	2,033 95
Rotterdam		75,121	1,877,302	15,581 60

SCHENECTADY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Glenville		$26,950	$2,705,159	$16,591 09
Niskayuna		8,610	939,640	5,168 02
Totals		$2,618,362	$50,162,107	$46,859 38

SCHENECTADY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Schenectady:				
Ward 1	$88,755 48	$26,728 18	$275 42	$115,759 08
Ward 2	35,231 43	10,563 82	114 88	45,910 13
Ward 3	60,586 55	18,249 79	181 15	79,017 49
Ward 4	59,106 35	17,734 97	176 04	77,017 36
Ward 5	47,302 07	14,193 08	140 88	61,636 03
Ward 6	35,440 68	10,634 05	105 55	46,180 28
Ward 7	28,580 21	8,575 55	85 12	37,240 88
Ward 8	28,893 43	8,669 53	86 05	37,649 01
Ward 9	25,262 25	7,580 78	75 25	32,918 28
Ward 10	76,362 78	22,918 58	227 49	99,508 85
Ward 11	23,405 73	7,028 33	69 77	30,503 83
Ward 12	36,540 04	10,963 91	108 83	47,612 78
Ward 13	22,682 88	6,825 98	47 62	29,556 48
Duansburgh		4,859 77	48 24	12,392 73
Princetown		1,278 71	12 69	3,325 35
Rotterdam		7,435 40	73 80	23,090 80

SCHENECTADY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Glenville		$10,714 28	$106 35	$27,411 72
Niskayuna		3,721 62	36 94	8,926 58
Totals	$568,149 88	$198,676 33	$1,972 07	$815,657 66

SCHENECTADY — Continued.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Schenectady:			
Ward 1	.0172	$278,186 75	$2,781 86
Ward 2	.0172		
Ward 3	.0172		
Ward 4	.0172		
Ward 5	.0172	248,000 00	2,480 00
Ward 6	.0172		
Ward 7	.0172		
Ward 8	.0172		
Ward 9	.0172		
Ward 10	.0172		
Ward 11	.0172		
Ward 12	.0172		
Ward 13	.0172		
Duansburgh	.0101		
Princetown	.0103		
Rotterdam	.0123		

SCHENECTADY — Concluded.

Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Glenville	*.0108 †.0084		
Niskayuna	.0095		
Totals		$526,186 75	$5,261 86

I, John H. Peters, Clerk of the Board of Supervisors of the county of Schenectady, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns, city and wards in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

JOHN H. PETERS, *Clerk*,
P. O. address, 311 State street, Schenectady, N. Y.

*Town. †Vilage.

SCHOHARIE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Schoharie, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Blenheim	10,909	$247,156	$238,191	$23,300
Broome	28,370	296,065	303,973	13,700
Carlisle	21,372	638,783	659,926	49,460
Cobleskill	19,056	1,896,050	1,832,788	174,150
Conesville	24,100	230,747	252,343	7,825
Esperance	11,740	504,730	479,287	36,099
Fulton	35,090	516,550	562,646	31,950
Gilboa	35,370	571,125	527,675	35,500
Jefferson	26,595	469,278	460,732	33,400
Middleburgh	27,522	1,062,575	1,060,606	41,900
Richmondville	20,060	762,180	746,089	33,550
Schoharie	18,460	1,065,925	1,084,962	90,575
Seward	20,152	608,780	660,255	28,260
Sharon	28,851	1,149,360	1,119,670	75,050
Summit	22,126	362,285	370,334	73,150
Wright	17,531	475,985	498,097	13,250
Totals	376,304	$10,857,574	$10,857,574	$761,119

SCHOHARIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blenheim		$23,300	$261,491	$2,114 90
Broome		13,700	317,673	3,129 17
Carlisle		49,460	709,386	2,244 58
Cobleskill		174,150	2,006,938	5,289 70
Conesville		7,825	260,168	1,756 31
Esperance		36,099	515,386	2,688 08
Fulton		31,950	594,596	3,786 74
Gilboa		35,500	563,175	4,904 98
Jefferson		33,400	494,132	3,349 32
Middleburgh		41,900	1,102,506	8,498 41
Richmondville		33,550	779,639	2,935 16
Schoharie		90,575	1,175,537	5,145 74
Seward		28,260	688,515	3,967 25
Sharon		75,050	1,194,720	6,553 05
Summit		73,150	443,484	2,420 98
Wright		13,250	511,347	5,394 63
Totals		$761,119	$11,618,693	$64,179 00

SCHOHARIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Blenheim		$601 43	$14 16	$2,730 49
Broome		730 65	17 20	3,877 02
Carlisle		1,631 59	38 41	3,914 58
Cobleskill		5,238 78	123 32	10,651 80
Conesville		598 39	14 09	2,368 79
Esperance		1,185 39	27 89	3,901 36
Fulton		1,367 57	32 20	5,186 51
Gilboa		1,295 30	30 49	6,230 77
Jefferson		1,136 50	26 75	4,512 57
Middleburgh		2,720 79	64 05	11,283 25
Richmondville		1,886 89	44 42	4,866 47
Schoharie		2,793 10	65 75	8,004 59
Seward		1,583 58	37 28	5,588 11
Sharon		2,805 36	66 04	9,424 45
Summit		1,020 01	24 01	3,465 00
Wright		1,176 10	27 69	6,598 42
Totals		$27,771 43	$653 75	$92,604 18

SCHOHARIE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Blenheim	.0074		
Broome	.0094		
Carlisle	.0038		
Cobleskill	.002	$270,790 76	$2,707 91
Conesville	.007		
Esperance	.0058		
Fulton	.0068		
Gilboa	.008		
Jefferson	.0013		
Middleburgh	.008	80,444 74	804 45
Richmondville	.005	40,750 00	407 50
Schoharie	.0056	38,855 50	388 56
Seward	.0062		
Sharon	.006	25,000 00	250 00
Summit	.006		
Wright	.0115		
Totals		$455,841 00	$4,558 42

I, Orson Spickerman, Clerk of the Board of Supervisors of the county of Schoharie, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

ORSON SPICKERMAN, *Clerk*.
P. O. address, Breakabeen, N. Y.

SCHUYLER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Schuyler, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Catharine	19,553	$439,413	$505,872	$16,950
Cayuta	12,124	268,063	228,594	6,500
Dix	21,688	1,601,770	1,375,588	73,575
Hector	63,832	1,923,235	2,250,255	158,935
Montour	11,474	881,595	564,360	52,500
Orange	32,322	252,034	294,613	7,150
Reading	16,586	755,640	754,864	101,300
Tyrone	23,660	458,245	605,849	20,835
Totals	201,239	$6,579,995	$6,579,995	$437,745

SCHUYLER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Catharine		$16,950	$522,822	$2,132 51
Cayuta		6,500	235,094	1,503 62
Dix		73,575	1,449,163	7,441 16
Hector		158,935	2,409,190	6,651 54
Montour		52,500	616,860	3,437 62
Orange		7,150	301,763	2,379 61
Reading		101,300	856,164	4,215 89
Tyrone		20,835	626,684	2,409 46
Totals		$437,745	$7,017,740	$30,171 41

SCHUYLER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Catharine		$1,868 48	$31 27	$4,032 26
Cayuta		840 19	14 06	2,357 87
Dix		5,179 08	86 67	12,706 91
Hector		8,610 06	144 09	15,405 69
Montour		2,204 56	36 89	5,679 07
Orange		1,078 45	18 05	3,476 11
Reading		3,059 80	51 20	7,326 89
Tyrone		2,239 67	37 48	4,686 61
Totals		$25,080 29	$419 71	$55,671 41

SCHUYLER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Catharine	.0088		
Cayuta	.0086		
Dix	.0076		
Hector	.0074		
Montour	.0061		
Orange	.0135		
Reading	.0086		
Tyrone	.0098		
Totals			

I, Osborn Smith, Clerk of the Board of Supervisors of the county of Schuyler, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

OSBORN SMITH, *Clerk*,
P. O. address, Reynoldsville, N. Y.

SENECA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Seneca, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Covert	19,200	$1,205,314	$1,195,190	$84,850
Lodi	21,600	1,063,592	1,119,544	110,520
Ovid	18,700	1,194,565	1,195,190	102,700
Romulus	23,500	1,227,741	1,180,060	41,825
Varick	19,500	947,945	983,383	37,920
Fayette	34,010	1,962,120	2,042,412	46,865
Waterloo	13,000	2,590,685	2,299,605	258,824
Seneca Falls	14,500	3,722,721	3,797,373	115,000
Tyre	18,600	564,525	574,901	31,100
Junius	16,500	649,770	741,320	22,600
Totals	199,110	$15,128,978	$15,128,978	$852,204

SENECA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Covert		$84,850	$1,280,040	$5,165 27
Lodi		110,520	1,230,064	1,818 96
Ovid		102,700	1,297,890	5,674 14
Romulus		41,825	1,221,885	2,289 76
Varick		37,920	1,021,303	1,930 34
Fayette		46,865	2,089,277	4,137 57
Waterloo		258,824	2,558,429	4,605 99
Seneca Falls		115,000	3,912,373	20,224 06
Tyre		31,100	606,001	826 82
Junius		22,600	763,920	1,728 53
Totals		$852,204	$15,981,182	$48,401 44

SENECA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Covert		$2,607 75	$73 28	$7,846 30
Lodi		2,505 94	70 42	4,395 32
Ovid		2,644 11	74 31	8,392 56
Romulus		2,489 27	69 95	4,848 98
Varick		2,080 64	58 47	4,069 45
Fayette		4,256 36	119 62	8,513 55
Waterloo		5,212 14	146 47	9,964 60
Seneca Falls		7,970 45	223 98	28,418 49
Tyre		1,234 57	34 69	2,096 08
Junius		1,556 29	43 73	3,328 55
Totals		$32,557 52	$914 92	$81,873 88

SENECA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Covert	.00608163		
Lodi	.00374353		
Ovid	.006469427	$30,000 00	$300 00
Romulus	.003819399		
Varick	.004127796		
Fayette	.004237736		
Waterloo	.003496953	56,126 98	561 27
Seneca Falls	.00740506	277,325 04	2,773 25
Tyre	.003519144		
Junius	.004950474		
Totals		$363,452 02	$3,634.52

I, Josiah Yerkes, Clerk of the Board of Supervisors of the county of Seneca, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1907.

JOSIAH YERKES, *Clerk*,
P. O. address, Romulus, N. Y.

STEUBEN.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Steuben, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Addison	16,500	$1,002,616	$925,374	$40,000
Avoca	21,300	1,239,950	1,087,203	76,580
Bath	57,100	3,248,355	3,236,586	374,100
Bradford	14,500	288,800	312,621	6,605
Cameron	27,700	534,860	586,215	3,300
Campbell	24,999	703,097	742,752	32,800
Canisteo	32,200	1,231,937	1,200,197	28,500
Caton	22,700	542,760	528,776	1,000
Cohocton	34,600	1,530,845	1,443,294	108,650
Corning	22,000	906,096	923,809	15,750
Corning city		3,959,175	4,132,682	212,950
Dansville	30,000	852,210	922,504	62,700
Erwin	23,300	1,141,123	1,177,119	5,300
Fremont	19,600	450,145	475,533	11,800
Greenwood	24,700	523,745	493,792	6,900
Hartsville	23,200	241,415	235,195	4,500
Hornby	25,200	375,626	422,248	500
Hornellsville	26,200	1,175,780	1,030,938	22,700

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Hornell city		$4,820,800	$4,696,595	$167,150
Howard	34,900	623,852	614,608	22,950
Jasper	31,300	621,582	626,449	14,900
Lindley	23,000	451,910	471,714	2,050
Pra'tsburg	30,600	883,973	911,856	65,450
Pulteney	19,600	635,710	696,747	67,250
Rathbone	20,600	576,129	601,376	15,200
Thurston	22,000	376,679	347,660	5,225
Troupsburg	35,700	515,252	537,832	4,000
Tuscarora	22,400	442,106	467,041	12,200
Urbana	25,200	1,464,360	1,442,662	362,500
Wayland	23,400	1,340,312	1,335,457	51,700
Wayne	12,400	350,765	349,495	7,500
West Union	23,900	392,280	424,637	2,750
Wheeler	27,900	553,325	598,965	9,330
Woodhull	33,600	652,074	649,712	5,300
Totals	832,299	$34,649,644	$34,649,644	$1,830,090

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

CITIES AND TOWNS	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Addison		$40,000	$965,374	$2,558 25
Avoca		76,580	1,163,783	4,209 83
Bath		374,100	3,610,686	7,567 14
Bradford		6,605	319,226	2,490 52
Cameron		3,300	589,515	5,257 99
Campbell		32,800	775,552	5,696 86
Canisteo		28,500	1,228,697	6,387 96
Caton		1,000	529,776	3,609 98
Cohocton		108,650	1,551,944	3,378 29
Corning		15,750	939,559	6,540 05
Corning city		212,950	4,345,632	
Dansville		62,700	985,204	5,046 23
Erwin		5,300	1,182,419	3,312 09
Fremont		11,800	487,333	811 46
Greenwood		6,900	500,692	6,048 65
Hartsville		4,500	239,695	1,255 97
Hornby		500	422,748	3,407 80
Hornellsville		22,700	1,053,638	5,810 18

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Hornell city		$167,150	$4,863,745	
Howard		22,950	637,558	$4,655 71
Jasper		14,900	641,349	4,578 78
Lindley		2,050	473,764	4,294 81
Prattsburg		65,450	977,306	4,063 84
Pulteney		67,250	763,997	4,859 63
Rathbone		15,200	616,576	2,084 87
Thurston		5,225	352,885	2,425 33
Troupsburg		4,000	541,832	1,517 71
Tuscarora		12,200	479,241	3,269 49
Urbana		362,500	1,805,162	3,669 92
Wayland		51,700	1,387,157	1,520 23
Wayne		7,500	356,995	4,167 42
West Union		2,750	427,387	2,644 37
Wheeler		9,330	608,295	4,151 14
Woodhull		5,300	655,012	2,966 52
Totals		$1,830,090	$36,479,734	$124,259 02

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Addison		$3,665 19	$54 38	$6,277 82
Avoca		4,418 46	65 55	8,693 84
Bath		13,708 47	203 48	21,479 09
Bradford		1,211 99	17 98	3,720 49
Cameron		2,238 18	33 22	7,529 39
Campbell		2,944 49	43 68	8,685 03
Canisteo		4,664 92	69 24	11,122 12
Caton		2,011 37	29 85	5,651 20
Cohocton		5,892 18	87 43	9,357 90
Corning		3,567 17	52 93	10,160 15
Corning city	$4,677 94	16,498 80	244 88	21,421 62
Dansville		3,740 47	55 50	8,842 20
Erwin		4,489 21	66 60	7,867 90
Fremont		1,850 23	27 45	2,689 14
Greenwood		1,900 95	28 21	7,977 81
Hartsville		910 04	13 50	2,179 51
Hornby		1,605 02	23 80	5,036 62
Hornellsville		4,000 28	59 35	9,869 81

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Hornell city	$12,688 65	$18,465 89	$273 89	$31,428 43
Howard		2,420 58	35 91	7,112 20
Jasper		2,434 97	36 13	7,049 88
Lindley		1,798 71	26 68	6,120 20
Prattsburg		3,710 48	55 05	7,829 37
Pulteney		2,900 63	43 04	7,803 30
Rathbone		2,340 93	34 73	4,460 53
Thurston		1,339 77	19 88	3,784 98
Troupsburg		2,057 15	30 52	3,605 38
Tuscarora		1,819 50	26 99	5,115 98
Urbana		6,853 54	101 73	10,625 19
Wayland		5,266 54	78 18	6,864 95
Wayne		1,355 38	20 12	5,542 92
West Union		1,622 64	24 07	4,291 08
Wheeler		2,309 47	34 26	6,494 87
Woodhull		2,486 84	36 90	5,490 26
Totals	$17,366 59	$138,500 44	$2,055 11	$282,181 16

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Addison	.00581235	$72,736 96	$727 36
Avoca	.006466	39,370 00	393 70
Bath	.00591073		
Bradford	.011559		
Cameron	.0139605		
Campbell	.01177		
Canisteo	.0086291	31,096 85	310 96
Caton	.0103534		
Cohocton	.0056763		
Corning	.010893		
Corning city	.0049219	182,000 00	1,820 00
Dansville	.009626		
Erwin	.0068218		
Fremont	.005805		
Greenwood	.014682	28,000 00	280 00
Hartsville	.008801		
Hornby	.0135483		
Hornellsville	.00816897		

STEUBEN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Hornell city	.00594611	$558,439 00	$5,584 39
Howard	.0109503		
Jasper	.011049		
Lindley	.013453		
Prattsburg	.008077	30,537 00	305 37
Pulteney	.011031		
Rathbone	.0074649		
Thurston	.009888		
Troupsburg	.006894		
Tuscarora	.0112432		
Urbana	.0056817	66,504 44	665 04
Wayland	.0048163	58,000 00	580 00
Wayne	.015383		
West Union	.0108486		
Wheeler	.011499		
Woodhull	.0083069		
Totals		$1,066,684 25	$10,666 82

I, Fred W. Hastings, Clerk of the Board of Supervisors of the county of Steuben, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

FRED W. HASTINGS, *Clerk*,
P. O. address, Bath, N. Y.

SUFFOLK.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Suffolk, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
East Hampton	41,672	$3,484,350	$3,527,477	$154,600
Southampton	72,753	9,395,464	9,477,945	649,700
Shelter Island	12,505	1,729,625	1,701,462	127,750
Southold	42,431	6,435,191	6,387,019	578,200
Riverhead	38,660	3,467,830	3,204,716	155,125
Brookhaven	137,859	13,992,100	12,804,251	450,200
Islip	56,151	11,744,763	11,932,191	441,600
Babylon	20,099	4,359,863	4,567,986	147,800
Huntington	52,936	7,181,525	8,075,648	331,450
Smithtown	31,371	2,517,140	2,629,156	196,200
Totals	506,440	$64,307,851	$64,307,851	$3,232,625

SUFFOLK — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
East Hampton		$154,600	$3,682,077	$27,892 88
Southampton		649,700	10,127,645	58,819 63
Shelter Isiand		127,750	1,829,212	11,587 43
Southold		578,200	6,965,219	26,145 67
Riverhead		155,125	3,359,841	18,627 02
Brookhaven		450,200	13,254,451	58,622 09
Islip		441,600	12,373,791	65,599 11
Babylon		147,800	4,715,786	20,535 61
Huntington		331,450	8,407,098	47,733 30
Smithtown		196,200	2,825,356	13,920 90
Totals		$3,232,625	$67,540,476	$349,483 58

SUFFOLK — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
East Hampton		$5,523 11	$1,062 28	$34,478 21
Southampton		15,082 34	2,900 76	76,802 73
Shelter Island		2,743 82	527 75	14,859 00
Southold		10,447 82	2,009 45	38,602 94
Riverhead		5,039 78	969 30	24,636 10
Brookhaven		19,855 43	3,818 75	82,296 27
Islip		18,570 95	3,571 75	87,741 81
Babylon		7,073 67	1,360 50	28,969 78
Huntington		12,610 65	2,425 40	62,769 35
Smithtown		4,254 23	818 25	18,993 38
Totals		$101,201 80	$19,464 19	$470,149 57

SUFFOLK — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
East Hampton	.0045 .01	$33,000 00	$330 00
Southampton	.004 .0098		
Shelter Island	.008	153,184 56	1,531 84
Southold	.0038 .006	184,897 29	1,848 97
Riverhead	.0068	171,939 77	1,719 40
Brookhaven	.0035 .0062	375,800 00	3,758 00
Islip	.0072	129,411 00	1,294 11
Babylon	.0042 .00625	141,426 15	1,414 26
Huntington	.0043 .009	331,100 00	3,311 00
Smithtown	.007		
Totals		$1,520,758 77	$15,207 58

I, John Bagshaw, Clerk of the Board of Supervisors of the county of Suffolk, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

JOHN BAGSHAW, *Clerk*,
P. O. address, Riverhead, N. Y.

SULLIVAN.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Sullivan, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bethel	59,528	$493,695	$598,241	$8,550
Callicoon	35,015	320,980	314,670	14,000
Cochecton	22,985	393,795	378,123	4,550
Delaware	20,293	422,550	342,957	7,575
Fallsburgh	48,324	544,065	559,282	13,925
Forestburgh	36,435	148,796	80,118	
Fremont	31,173	416,034	379,722	2,850
Highland	33,050	144,029	166,224	1,400
Liberty	48,951	964,643	970,270	36,200
Lumberland	32,325	200,360	206,765	10,700
Mamakating	61,501	727,425	722,400	2,300
Neversink	45,480	176,459	198,673	5,150
Rockland	53,864	423,806	451,616	7,650
Thompson	48,715	750,006	842,706	8,200
Tusten	26,259	297,747	212,623	3,425
Totals	603,898	$6,424,390	$6,424,390	$126,475

SULLIVAN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bethel		$8,550	$606,791	$2,697 59
Callicoon		14,000	328,670	1,121 09
Cochecton		4,550	382,673	355 09
Delaware		7,575	350,532	2,611 28
Fallsburgh		13,925	573,207	8,389 45
Forestburgh			80,118	4,760 06
Fremont		2,850	382,572	1,357 03
Highland		1,400	167,624	1,984 42
Liberty		36,200	1,006,470	11,896 16
Lumberland		10,700	217,465	4,398 18
Mamakating		2,300	724,700	13,932 73
Neversink		5,150	203,823	4,194 42
Rockland		7,650	459,266	5,310 42
Thompson		8,200	850,906	17,764 62
Tusten		3,425	216,048	829 37
Totals		$126,475	$6,550,865	$81,601 91

SULLIVAN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bethel		$4,267 99	$33 58	$6,999 16
Callicoon		2,311 77	18 19	3,451 05
Cochecton		2,691 62	21 17	3,067 88
Delaware		2,465 55	19 39	5,096 22
Fallsburgh		4,031 78	31 72	12,452 95
Forestburgh		563 53	4 43	5,328 02
Fremont		2,690 91	21 16	4,069 10
Highland		1,179 02	9 28	3,172 72
Liberty		7,079 24	55 69	19,031 09
Lumberland		1,529 56	12 03	5,939 77
Mamakating		5,097 34	40 10	19,070 17
Neversink		1,433 63	11 28	5,639 33
Rockland		3,230 34	25 42	8,566 18
Thompson		5,985 04	47 08	23,796 74
Tusten		1,519 63	11 95	2,360 95
Totals		$46,076 95	$362 47	$128,041 33

SULLIVAN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bethel	.013935		
Callicoon	.0103023		
Cochecton	.007701		
Delaware	.01184823		
Fallsburgh	.022233		
Forestburgh	.0358075		
Fremont	.009731		
Highland	.021817		
Liberty	.01904	$88,500 00	$885 00
Lumberland	.0281425		
Mamakating	.026134		
Neversink	.031056		
Rockland	.019854	42,610 17	426 10
Thompson	.031425	82,733 99	827 34
Tusten	.00784		
Totals		$213,844 16	$2,138 44

I, George S. Cooke, Clerk of the Board of Supervisors of the county of Sullivan, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

GEORGE S. COOKE, *Clerk*,
P. O. address, Monticello, N. Y.

TIOGA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Tioga, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Barton	35,463	$2,817,604	$2,815,806	$87,970
Berkshire	18,992	384,655	394,050	13,650
Candor	57,513	1,267,116	1,209,981	73,150
Newark Valley	30,928	798,830	807,712	60,100
Nichols	20,919	925,053	923,210	48,107
Owego	61,774	4,463,330	4,369,338	652,184
Richford	22,921	396,005	395,921	1,765
Spencer	30,420	662,915	704,780	14,450
Tioga	35,738	1,186,410	1,281,122	28,110
Totals	314,668	$12,901,920	$12,901,920.	979,486

TIOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barton		$87,970	$2,903,776	$7,911 75
Berkshire		13,650	407,700	1,518 96
Candor		73,150	1,283,131	9,173 58
Newark Valley		60,100	867,812	2,085 32
Nichols		48,107	971,317	4,515 41
Owego		652,184	5,021,522	30,867 10
Richford		1,765	397,686	1,610 90
Spencer		14,450	719,230	2,628 48
Tioga		28,110	1,309,232	4,978 51
Totals		$979,486	$13,881,406	$65,290 01

TIOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barton		$8,367 38	$176 87	$16,456 00
Berkshire		1,174 81	24 83	2,718 60
Candor		3,697 41	78 16	12,949 15
Newark Valley		2,500 65	52 86	4,638 83
Nichols		2,798 90	59 16	7,373 47
Owego		14,469 77	305 86	45,642 73
Richford		1,145 96	24 22	2,781 08
Spencer		2,072 50	43 81	4,744 79
Tioga		3,772 62	79 75	8,830 88
Totals		$40,000 00	$845 52	$106,135 53

TIOGA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barton	.006	$228,461 09	$2,284 62
Berkshire	.01		
Candor	.01	60,314 74	603 15
Newark Valley	.006		
Nichols	.008		
Owego	.0085	301,768 78	3,017 68
Richford	.0075		
Spencer	.008	30,450 00	304 50
Tioga	.0095		
Totals		$620,994 61	$6,209 95

I, Fred G. Horton, Clerk of the Board of Supervisors of the county of Tioga, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

FRED G. HORTON, *Clerk*,
P. O. address, Owego, N. Y.

TOMPKINS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Tompkins, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Caroline	34,747	$820,725	$712,254	$33,900
Danby	33,286	725,450	698,557	18,700
Dryden	58,192	2,188,784	2,008,347	95,900
Enfield	22,007	536,840	576,990	17,350
Groton	30,725	1,396,745	1,474,157	102,980
Ithaca city	2,940	7,584,560	7,525,512	591,300
Ithaca	16,293	1,136,667	832,103	32,675
Lansing	37,789	1,123,026	1,479,295	60,800
Newfield	36,997	726,720	712,253	39,000
Ulysses	19,818	1,100,015	1,320,064	80,280
Totals	292,794	$17,339,532	$17,339,532	$1,072,885

TOMPKINS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Caroline		$33,900	$746,154	$5,869 43
Danby		18,700	717,257	2,549 56
Dryden		95,900	2,104,247	4,441 71
Enfield		17,350	594,340	3,488 97
Groton		102,980	1,577,137	6,985 27
Ithaca city		591,300	8,116,812	
Ithaca		32,675	864,778	5,552 35
Lansing		60,800	1,540,095	4,741 53
Newfield		39,000	751,253	8,354 06
Ulysses		80,280	1,400,344	7,350 75
Totals		$1,072,885	$18,412,417	$49,333 63

TOMPKINS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Caroline		$1,878 50	$43 92	$7,791 85
Danby		1,808 94	42 30	4,400 80
Dryden		5,301 57	123 96	9,867 24
Enfield		1,498 16	35 03	5,022 16
Groton		3,975 01	92 94	11,053 22
Ithaca city	$15,973 32	20,445 60	478 06	36,896 98
Ithaca		2,175 36	50 86	7,778 57
Lansing		3,877 61	90 69	8,709 83
Newfield		1,892 43	44 25	10,290 74
Ulysses		3,529 74	82 53	10,963 02
Totals	$15,973 32	$46,382 92	$1,084 54	$112,774 41

TOMPKINS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Caroline	.0092		
Danby	.0085		
Dryden	.0043	$28,652 78	$286 52
Enfield	.0092		
Groton	.0074	221,614 69	2,216 14
Ithaca city	.0045	591,537 43	5,915 37
Ithaca	.0067		
Lansing	.00735		
Newfield	.0135		
Ulysses	.0095	52,189 34	521 89
Totals		$893,994 24	$8,939 92

I, Edw. V. Moore, Clerk of the Board of Supervisors of the county of Tompkins, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

EDW. V. MOORE, *Clerk*,
P. O. address, Ithaca, N. Y.

ULSTER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Ulster, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Denning	63,668	$118,867	$71,770	$1,600
Esopus	22,247	1,291,780	1,782,615	95,410
Gardiner	26,588	493,041	661,300	1,800
Hardenburgh	53,646	119,405	80,370	2,050
Hurley	20,721	533,460	467,835	11,400
Kingston	4,504	26,110	32,090	
Kingston city		11,191,831	9,493,486	462,600
Lloyd	19,352	862,995	882,450	12,300
Marbletown	31,696	944,225	1,236,575	24,600
Marlborough	14,300	873,090	999,725	9,850
New Paltz	19,979	624,823	904,283	5,500
Olive	37,168	515,860	438,270	10,260
Plattekill	20,890	361,779	743,130	2,925
Rochester	51,575	403,015	789,945	3,470
Rosendale	10,912	910,544	1,028,950	5,900
Saugerties	37,603	3,181,597	2,830,782	61,300
Shandaken	67,811	973,840	639,050	5,300

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

CITY AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Shawangunk	35,039	$510,365	$849,982	$13,400
Ulster	15,077	1,142,308	963,025	150
Wawarsing	73,470	1,145,965	1,478,180	38,100
Woodstock	37,085	462,305	313,392	7,225
Totals	663,331	$26,687,205	$26,687,205	$775,140

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Denning		$1,600	$73,370	$3,831 02
Esopus		95,410	1,878,025	10,722 36
Gardiner		1,800	663,100	5,822 55
Hardenburgh		2,050	82,420	4,520 05
Hurley		11,400	479,235	3,023 19
Kingston			32,090	1,372 53
Kingston city		462,600	9,956,086	
Lloyd		12,300	894,750	6,826 03
Marbletown		24,600	1,261,175	10,756 58
Marlborough		9,850	1,009,575	8,354 63
New Paltz		5,500	909,783	4,384 23
Olive		10,260	448,530	8,955 88
Plattekill		2,925	746,055	4,480 21
Rochester		3,470	793,415	8,855 00
Rosendale		5,900	1,034,850	6,764 00
Saugerties		61,300	2,892,082	25,599 60
Shandaken		5,300	644,350	23,263 46

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

CITY AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Shawangunk		$13,400	$863,382	$7,918 28
Ulster		150	963,175	13,728 85
Wawarsing		38,100	1,516,280	24,002 63
Woodstock		7,225	320,617	5,947 96
Totals		$775,140	$27,462,345	$189,129 02

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Denning		$554 03	$3 97	$4,389 02
Esopus		14,181 92	101 71	25,005 99
Gardiner		5,010 42	35 91	10,868 88
Hardenburgh		622 37	4 46	5,146 86
Hurley		3,617 81	25 95	6,666 95
Kingston		241 56	1 74	1,615 83
Kingston city	$266,565 37	64,728 39	539 17	31,832 93
Lloyd		6,756 71	48 46	13,631 20
Marbletown		9,523 77	68 30	20,348 65
Marlborough		7,623 81	54 67	16,033 11
New Paltz		6,870 23	49 26	11,303 72
Olive		3,387 06	24 29	12,367 23
Plattekill		5,633 83	40 40	10,154 44
Rochester		5,991 48	42 97	14,889 45
Rosendale		7,814 67	56 04	14,634 71
Saugerties		21,839 60	156 62	47,595 82
Shandaken		4,865 81	34 89	28,164 16

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

CITY AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Shawangunk		$6,519 83	$46 76	$14,484 87
Ulster		7,273 42	52 16	21,054 43
Wawarsing		11,450 21	82 13	35,534 97
Woodstock		2,421 13	17 36	8,386 45
Totals	$266,565 37	$196,928 06	$1,487 22	$654,109 67

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Denning	.028825* .007537†		
Esopus	.014521* .003657†		
Gardiner	.018535* .00336†		
Hardenburgh	.027402* .014806†		
Hurley	.010716* .001466†		
Kingston	.062098*		
Kingston City	.028483*	$1,225,986 96	$12,259 84
Lloyd	.012969* .002283†	38,415 86	384 11
Marbletown	.018907* .002044†		
Marlborough	.015150* .003590†		
New Paltz	.014729* .003716†	147,112 00	1,471 12
Olive	.018489* .004924†		

ULSTER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

CITY AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Plattekill	.023701* .004095†		
Rochester	.029436* .007102†		
Rosendale	.015952*		
Saugerties	.012269* .00393†	$411,041 39	$4,110 40
Shandaken	.023969* .005619†		
Shawangunk	.022927* .004671†		
Ulster	.018381*		
Wawarsing	.025177* .007504†	175,703 26	1,757 02
Woodstock	.011447* .006343†		
Totals		$1,998,259 47	$19,982 53

I, Christopher K. Loughran, Clerk of the Board of Supervisors of the county of Ulster, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

CHRISTOPHER K. LOUGHRAN, *Clerk*,
P. O. address, Kingston, N. Y.

* General tax rate (town and village). † Town highway rate.

WARREN.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Warren, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bolton	35,217	$576,685	$576,685	$54,250
Caldwell	18,960	636,775	636,775	101,500
Chester	47,507	274,812	274,812	3,850
Hague	38,688	238,556	238,556	27,700
Horicon	37,761	124,838	124,838	5,000
Johnsburgh	111,182	418,273	418,273	7,150
Luzerne	32,965	184,307	184,307	11,725
Queensbury	39,689	5,952,125	5,952,125	666,370
Stony Creek	52,519	101,871	101,871	1,350
Thurman	49,392	114,600	114,600	
Warrensburgh	34,792	473,700	473,700	61,600
Totals	498,672	$9,096,542	$9,096,542	$940,495

WARREN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bolton		$54,250	$630,935	$5,757 30
Caldwell		101,500	738,275	3,602 76
Chester		3,850	278,662	3,313 74
Hague		27,700	266,256	2,178 14
Horicon		5,000	129,838	1,524 78
Johnsburgh		7,150	425,423	3,101 80
Luzerne		11,725	196,032	3,623 24
Queensbury		666,370	6,618,495	17,487 10
Stony Creek		1,350	103,221	1,779 34
Thurman			114,600	750 66
Warrensburgh		61,600	535,300	5,349 25
Totals		$940,495	$10,037,037	$48,468 11

WARREN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bolton		$5,047 48	$25 47	$10,830 25
Caldwell		5,906 20	29 80	9,538 76
Chester		2,229 29	11 24	5,554 27
Hague		2,130 04	10 74	4,318 92
Horicon		1,038 70	5 24	2,568 72
Johnsburgh		3,403 38	17 18	6,522 36
Luzerne		1,568 25	7 90	5,199 39
Queensbury		61,121 72	308 66	78,917 48
Stony Creek		825 76	4 17	2,609 27
Thurman		916 80	4 62	1,672 08
Warrensburgh		4,282 40	21 62	9,653 27
Totals		$88,470 02	$446 64	$137,384 77

WARREN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bolton	.017		
Caldwell	.014		
Chester	.0205		
Hague	.02		
Horicon	.02		
Johnsburgh	.0155		
Luzerne	.0255		
Queensbury	.01454* .01154**	$1,021,720 93	$10,217 21
Stony Creek	.0252		
Thurman	.0135		
Warrensburgh	.0187† .0145††		
Totals		$1,021,720 93	$10,217 21

I, Lolan R. Dunlap, Clerk of the Board of Supervisors of the county of Warren, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

LOLAN R. DUNLAP, *Clerk*,
P. O. address, Stony Creek, N. Y.

* Outside village. ** Inside village. † In lighting district. †† In remainder of town.

WASHINGTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Washington, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Argyle	34,469	$871,795	$946,795	$69,275
Cambridge	22,656	959,531	979,531	129,585
Dresden	29,964	193,170	193,170	3,890
Easton	39,058	1,273,221	1,398,221	124,330
Fort Ann	62,565	707,345	727,345	52,220
Fort Edward	15,127	2,003,725	2,028,725	46,100
Granville	32,941	2,555,750	2,255,750	121,400
Greenwich	25,894	1,917,204	2,042,204	227,575
Hampton	13,492	291,706	291,706	22,450
Hartford	26,697	534,570	559,570	94,090
Hebron	34,451	815,775	840,775	59,760
Jackson	23,099	617,900	637,900	61,800
Kingsbury	22,823	2,546,620	2,666,620	29,750

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Putnam	20,219	$265,610	$265,610	$16,150
Salem	31,803	1,072,860	1,112,860	111,950
White Creek	26,680	1,045,045	1,065,045	165,200
Whitehall	30,911	2,147,492	1,807,492	121,850
Totals	492,849	$19,819,319	$19,819,319	$1,457,375

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Argyle		$69,275	$1,016,070	$3,159 34
Cambridge		129,585	1,109,116	3,401 35
Dresden		3,890	197,060	657 88
Easton		124,330	1,522,551	5,611 28
Fort Ann		52,220	779,565	3,754 12
Fort Edward		46,100	2,074,825	6,339 14
Granville		121,400	2,377,150	4,477 15
Greenwich		227,575	2,269,779	7,974 24
Hampton		22,450	314,156	301 25
Hartford		94,090	653,660	2,174 20
Hebron		59,760	900,535	4,587 65
Jackson		61,800	699,700	1,891 42
Kingsbury		29,750	2,696,370	22,181 99

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Putnam		$16,150	$281,760	$749 64
Salem		111,950	1,224,810	4,986 90
White Creek		165,200	1,230,245	2,483 11
Whitehall		121,850	1,929,342	7,887 51
Totals		$1,457,375	$21,276,694	$82,618 17

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Argyle		$4,334 05	$40 28	$7,533 67
Cambridge		4,459 28	43 25	7,903 88
Dresden		792 14	7 51	1,457 53
Easton		6,122 42	58 32	11,792 02
Fort Ann		3,124 35	30 38	6,908 85
Fort Edward		8,830 11	85 58	15,254 83
Granville		10,346 13	101 35	14,924 63
Greenwich		9,440 28	93 30	17,507 82
Hampton		1,262 59	12 29	1,576 13
Hartford		2,628 71	25 39	4,828 30
Mebron		3,620 08	35 20	8,242 93
Jackson		2,803 48	27 25	4,722 15
Kingsbury		12,021 79	116 35	34,320 13

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Putnam		$1,122 90	$11 10	$1,883 64
Salem		5,376 11	51 42	10,414 43
White Creek		5,243 30	50 01	7,776 42
Whitehall		8,472 28	80 90	16,440 69
Totals		$90,000 00	$869 88	$173,488 05

WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Argyle	.0080055	$36,803 69	$368 04
Cambridge	.007257		
Dresden	.0074		
Easton	.0084377		
Fort Ann	.009096		
Fort Edward	.007442	121,908 24	1,219 08
Granville	.005575	201,470 01	2,014 70
Greenwich	.008163	77,910 44	779 10
Hampton	.005017		
Hartford	.00768		
Hebron	.009415		
Jackson	.0069475		
Kingsbury	.013321	293,499 79	2,935 00

WASHINGTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Putnam	.006685		
Salem	.008788	$114,694 87	$1,146 94
White Creek	.0064255	78,724 09	787 24
Whitehall	.0072447	180,253 00	1,802 53
Totals		$1,105,264 13	$11,052 63

I, Robert R. Law, Clerk of the Board of Supervisors of the county of Washington, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

ROBERT R. LAW, *Clerk*,
P. O. address, Cambridge, N. Y.

WAYNE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Wayne, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arcadia	29,264	$3,398,012	$3,029,541	$93,650
Butler	21,657	753,106	753,470	6,820
Galen	34,591	2,879,292	3,072,375	84,500
Huron	21,014	798,670	738,731	11,800
Lyons	21,733	2,780,972	2,930,786	142,400
Macedon	22,553	1,843,245	1,735,385	36,900
Marion	17,674	979,501	1,034,825	100,350
Ontario	19,536	1,002,933	845,911	12,275
Palmyra	19,732	2,576,976	2,840,215	178,450
Rose	19,977	912,388	927,013	44,055
Savannah	22,106	1,106,887	1,078,509	36,700
Sodus	40,436	2,074,293	2,259,001	191,128
Walworth	20,202	970,617	939,834	55,850
Williamson	20,893	1,197,788	1,061,535	92,350
Wolcott	20,487	1,007,299	1,034,849	30,400
Totals	351,855	$24,281,980	$24,281,980	$1,117,628

WAYNE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arcadia		$93,650	$3,123,191	$10,456 78
Butler		6,820	760,290	2,692 47
Galen		84,500	3,156,875	6,448 55
Huron		11,800	750,531	4,214 13
Lyons		142,400	3,073,186	7,576 04
Macedon		36,900	1,772,285	1,515 96
Marion		100,350	1,135,175	2,129 80
Ontario		12,275	858,186	8,306 32
Palmyra		178,450	3,018,665	4,368 23
Rose		44,055	971,068	2,695 95
Savannah		36,700	1,115,209	3,833 33
Sodus		191,128	2,450,129	16,949 55
Walworth		55,850	995,684	1,483 55
Williamson		92,350	1,153,885	2,855 68
Wolcott		30,400	1,065,249	11,987 22
Totals		$1,117,628	$25,399,608	$87,513 56

WAYNE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arcadia		$10,231 26	$181 25	$20,869 29
Butler		2,544 64	45 08	5,282 19
Galen		10,375 92	183 81	17,008 28
Huron		2,494 81	44 20	6,753 14
Lyons		9,897 75	175 34	17,649 13
Macedon		5,860 68	103 83	7,480 47
Marion		3,494 77	61 91	5,686 48
Ontario		2,856 78	50 61	11,213 71
Palmyra		9,591 87	169 93	14,130 03
Rose		3,130 67	55 46	5,882 08
Savannah		3,642 30	64 53	7,540 16
Sodus		7,629 02	135 15	24,713 72
Walworth		3,173 98	56 23	4,713 76
Williamson		3,584 98	63 51	6,504 17
Wolcott		3,494 86	61 91	15,543 99
Totals		$82,004 29	$452 75	$170,970 60

WAYNE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arcadia	.00597689	$411,217 00	$4,112 17
Butler	.00695092		
Galen	.00573868	65,000 00	650 00
Huron	.00833237		
Lyons	.00603725	222,982 00	2,229 82
Macedon	.00397866		
Marion	.00526598		
Ontario	.01104572		
Palmyra	.00512807	122,651 00	1,226 51
Rose	.00614995		
Savannah	.00659343		
Sodus	.0109091		
Walworth	.00459221		
Williamson	.00504145	45,641 00	456 41
Wolcott	.01497928	41,473 00	414 73
Totals		$908,964 00	$9,089 64

I, W. J. Toor, Clerk of the Board of Supervisors of the county of Wayne, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1907.

W. J. TOOR, *Clerk*,
P. O. address, Sodus, N. Y.

WESTCHESTER.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Westchester, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bedford	20,373	$5,376,900	$5,173,664	$315,050
Cortlandt	19,232	14,833,522	13,452,568	469,550
Eastchester	2,137	4,645,481	5,817,954	51,500
Greenburgh	15,443	33,449,997	29,991,181	3,925,241
Harrison	9,982	3,903,970	4,738,854	83,175
Lewisboro	17,042	1,297,235	1,112,528	98,095
Mamaroneck	3,665	11,184,170	9,804,861	200,900
Mount Pleaseant	15,230	8,999,309	9,726,722	177,138
Mount Vernon	1,170	28,371,045	25,437,406	276,420
New Castle	15,235	3,138,114	2,879,058	235,600
New Rochelle	4,056	24,408,440	25,340,000	193,400
North Castle	16,008	1,822,040	1,597,333	41,205
North Salem	14,232	2,118,373	1,836,712	170,796
Ossining	6,309	11,069,605	9,924,979	466,174
Pelham	900	4,943,472	5,132,141	56,950
Poundridge	12,742	428,525	338,109	11,513
Rye	6,763	17,467,130	16,406,746	497,400
Scarsdale	4,063	3,267,475	3,222,571	218,100

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

CITIES AND TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Somers	19,676	$1,730,085	$1,365,047	$83,900
White Plains	3,723	12,789,678	14,839,896	182,370
Yonkers	8,279	60,631,490	67,856,161	3,345,500
Yorktown	22,186	1,950,910	1,832,475	100,435
Totals	238,446	$257,826,966	$257,826,966	$11,200,412

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bedford		$315,050	$5,488,714	$28,386 53
Cortlandt		469,550	13,922,118	55,524 38
Eastchester		51,500	5,869,454	50,387 11
Greenburgh		3,925,241	33,916,422	71,315 07
Harrison		83,175	4,822,029	36,718 97
Lewisboro		98,095	1,210,623	5,180 08
Mamaroneck		200,900	10,005,761	50,941 00
Mount Pleasant		177,138	9,903,860	11,092 36
Mount Vernon		276,420	25,713,826	
New Castle		235,600	3,114,658	25,954 60
New Rochelle		193,400	25,533,400	
North Castle		41,205	1,638,538	3,188 22
North Salem		170,796	2,007,508	2,100 00
Ossining		466,174	10,391,153	54,784 71
Pelham		56,950	5,189,091	18,654 81
Poundridge		11,513	349,622	1,809 26
Rye		497,400	16,904,146	20,571 89
Scarsdale		218,100	3,440,671	17,381 10

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

CITIES AND TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Somers		$83,900	$1,448,947	$4,638 11
White Plains		182,370	15,022,266	28,338 58
Yonkers		3,345,500	71,201,661	
Yorktown		100,435	1,932,910	6,088 80
Totals		$11,200,412	$269,027,378	$493,055 58

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bedford		$14,810 24	$1,676 51	$44,873 28
Cortlandt		37,566 18	4,252 50	97,343 06
Eastchester		15,837 59	1,792 80	68,017 50
Greenburgh		91,517 00	10,359 75	173,191 82
Harrison		13,011 31	1,472 87	51,203 15
Lewisboro		3,266 62	369 77	8,816 47
Mamaroneck		26,998 63	3,056 24	80,995 87
Mount Pleasant		26,723 67	3,025 23	40,841 26
Mount Vernon	$631,629 83	69,383 87	7,854 26	708,867 96
New Castle		8,404 31	951 35	35,310 26
New Rochelle	740,418 04	68,896 97	7,799 14	817,114 15
North Castle		4,421 28	500 47	8,109 97
North Salem		5,416 87	613 17	8,130 04
Ossining		28,038 55	3,173 95	85,997 21
Pelham		14,001 77	1,585 00	34,241 58
Poundridge		943 38	106 76	2,859 40
Rye		45,612 62	5,163 35	71,347 86
Scarsdale		9,283 99	1,050 93	27,716 02

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

CITIES AND TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Somers		$3,909 70	$442 56	$8,990 37
White Plains		40,534 73	4,588 53	73,461 84
Yonkers	$1,485,104 01	192,124 15	21,748 52	1,698,976 68
Yorktown		5,215 59	590 39	11,894 78
Totals	$2,857,151 88	$725,919 02	$82,174 05	$4,158,300 53

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bedford	.005013	$137,285 00	$1,372 84
Cortlandt	.004611	437,002 67	4,370 03
Eastchester	.013031	30,000 00	300 00
Greenburgh	.0038358	334,391 26	3,343 93
Harrison	.00126		
Lewisboro	.006357		
Mamaroneck	.003387	206,702 22	2,067 03
Mount Pleasant	.0053578	30,000 00	300 00
Mount Vernon	.00212	394,733 70	3,947 34
New Castle	.00514		
New Rochelle	.003008	182,799 00	1,827 99
North Castle	.004		
North Salem	.00359		
Ossining	.00343825	278,853 60	2,788 54
Pelham	.00492		
Poundridge	.006475		
Rye	.0032677	347,142 67	3,471 43
Scarsdale	.0074754		

WESTCHESTER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

CITIES AND TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Somers	.0049914		
White Plains	.004923	$378,706 69	$3,787 07
Yonkers	.0022213705	239,350 40	2,393 51
Yorktown	.00584		
Totals		$2,996,967 21	$29,969 71

I, James J. Fleming, Clerk of the Board of Supervisors of the county of Westchester, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several cities and towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

JAMES J. FLEMING, *Clerk*,
P. O. address, White Plains, N. Y.

WYOMING.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Wyoming, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arcade	29,440	$1,143,300	$849,008	$109,600
Attica	22,500	1,396,506	1,349,047	131,600
Bennington	33,900	696,750	824,837	47,350
Castile	22,800	1,477,305	1,477,456	183,300
Covington	15,840	569,616	637,512	21,700
Eagle	22,400	592,900	506,081	12,200
Gainesville	22,500	1,146,728	1,133,018	66,790
Genesee Falls	9,500	366,991	412,419	15,925
Java	29,750	683,105	845,987	71,340
Middlebury	22,440	870,054	1,025,759	48,400
Orangeville	22,325	398,940	462,271	21,883
Perry	22,300	2,212,290	1,669,313	183,550
Pike	19,700	602,478	655,640	23,000
Sheldon	29,820	746,598	740,238	89,400
Warsaw	22,440	1,778,282	2,000,154	85,000
Wethersfield	22,540	425,064	518,167	11,345
Totals	370,195	$15,106,907	$15,106,907	$1,122,383

WYOMING — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arcade		$109,600	$958,608	$2,381 58
Attica		131,600	1,480,647	5,707 67
Bennington		47,350	872,187	1,609 70
Castile		183,300	1,660,756	3,807 36
Covington		21,700	659,212	1,874 33
Eagle		12,200	518,281	2,089 70
Gainesville		66,790	1,199,808	3,636 67
Genesee Falls		15,925	428,344	841 46
Java		71,340	917,327	3,420 43
Middlebury		48,400	1,074,159	5,631 02
Orangeville		21,883	484,154	1,190 50
Perry		183,550	1,852,863	7,617 47
Pike		23,000	678,640	4,403 75
Sheldon		89,400	829,638	3,855 26
Warsaw		85,000	2,085,154	9,491 21
Wethersfield		11,345	529,512	2,627 21
Totals		$1,122,383	$16,229,290	$60,185 32

WYOMING — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arcade		$2,210 56	$58 04	$4,650 18
Attica		3,414 38	89 64	9,211 69
Bennington		2,011 27	52 81	3,673 78
Castile		3,829 72	100 54	7,737 62
Covington		1,520 14	39 90	3,434 37
Eagle		1,195 16	31 37	3,316 23
Gainesville		2,766 76	72 63	6,476 06
Genesee Falls		987 77	25 96	1,855 19
Java		2,115 37	55 54	5,591 34
Middlebury		2,477 07	65 03	8,173 12
Orangeville		1,116 47	29 34	2,336 31
Perry		4,272 72	112 17	12,002 36
Pike		1,564 95	41 09	6,009 79
Sheldon		1,913 15	50 26	5,818 67
Warsaw		4,808 39	126 23	14,425 83
Wethersfield		1,221 12	32 05	3,880 38
Totals		$37,425 00	$982 60	$98,592 92

WYOMING — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arcade	.00371	$64,461 90	$644 62
Attica	.00603	41,921 70	419 22
Bennington	.00494		
Castile	.00466		
Covington	.00581		
Eagle	.00548		
Gainesville	.00534	71,783 88	717 84
Genesee Falls	.00484		
Java	.00741		
Middlebury	.00890		
Orangeville	.00555		
Perry	.00501	142,164 42	1,421 64
Pike	.00961	29,015 88	290 16
Sheldon	.00696		
Warsaw	.00774	144,237 31	1,442 38
Wethersfield	.00889		
Totals		$493,585 09	$4,935 85

I, Edwin J. Wheeler, Clerk of the Board of Supervisors of the county of Wyoming, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1907.

EDWIN J. WHEELER, *Clerk*,
P. O. address, Bliss, N. Y.

YATES.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Yates, as corrected by the Board of Supervisors at their annual meeting in the year 1907.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Barrington	22,254	$603,805	$473,946	$7,300
Benton	25,216	1,492,922	1,330,757	85,015
Italy	24,490	441,240	322,622	1,700
Jerusalem	35,791	1,284,571	1,397,520	9,000
Middlesex	21,735	664,655	547,930	17,490
Milo	22,782	2,956,105	3,319,932	280,900
Potter	22,842	777,390	763,887	77,225
Starkey	19,977	1,405,200	1,480,142	108,400
Torrey	13,623	676,941	666,093	6,000
Totals	208,710	$10,302,829	$10,302,829	$593,030

YATES — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barrington		$7,300	$481,246	$2,859 74
Benton		85,015	1,415,772	2,499 76
Italy		1,700	324,322	1,950 52
Jerusalem		9,000	1,406,520	5,264 28
Middlesex		17,490	565,420	4,806 38
Milo		280,900	3,600,832	6,107 30
Potter		77,225	841,112	4,341 58
Starkey		108,400	1,588,542	3,686 98
Torrey		6,000	672,093	1,362 25
Totals		$593,030	$10,895,859	$32,878 79
Less mortgage tax				767 83
				$32,110 96

YATES — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Less amount of mortgage tax.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barrington	$59 66	$1,296 00	$29 40	$4,125 48
Benton	90 02	3,812 67	82 40	6,304 81
Italy	23 26	873 40	20 00	2,820 66
Jerusalem	127 68	3,787 76	86 51	9,010 87
Middlesex	76 70	1,541 68	33 91	6,305 27
Milo	246 05	9,697 04	205 50	15,763 79
Potter	43 06	2,265 12	47 30	6,610 94
Starkey	72 67	4,277 94	91 62	7,983 80
Torrey	28 73	1,809 95	41 25	3,184 72
Totals	$767 83	$29,361 56	$637 89	$62,110 41

YATES — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Rate of tax on $1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barrington	.00675085		
Benton	.0039958		
Italy	.00907721		
Jerusalem	.0020696588		
Middlesex	.00924329		
Milo	.00486986	$100,000 00	$1,000 00
Potter	.00773557		
Starkey	.00527475	100,000 00	1,000 00
Torrey	.00466324		
Totals		$200,000 00	$2,000 00

I, Henry R. Brown, Clerk of the Board of Supervisors of the county of Yates, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1907.

HENRY R. BROWN, *Clerk*,
P. O. address, Bluff Point, N. Y.

RECAPIT

Statement of the aggregate valuations of real and personal estate, and as corrected by the Board of Supervisors

COUNTIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.
Albany	299,869	104,695,394 50	$104,695,394 50	$6,271,715		$6,271,715	$110,967,109 50
Allegany	639,476	16,107,525 00	16,107,525 00	1,142,245		1,142,245	17,249,770 00
Broome	422,775	36,317,101 00	36,317,101 00	1,957,535		1,957,535	38,274,636 00
Cattaraugus	802,122	25,313,998 00	25,313,998 00	1,342,785		1,342,785	26,656,783 00
Cayuga	415,295	34,868,827 00	34,868,827 00	1,927,747		1,927,747	36,796,574 00
Chautauqua	656,538	43,777,933 00	43,777,933 00	2,168,600		2,168,600	45,946,533 00
Chemung	246,345	26,380,855 00	26,380,855 00	1,472,825		1,472,825	27,853,680 00
Chenango	548,682	15,382,729 00	15,382,729 00	981,810		981,810	16,364,539 00
Clinton	591,168	6,841,673 00	6,841,673 00	366,775		366,775	7,208,448 00
Columbia	376,988	23,323,981 00	23,323,981 00	1,796,500		1,796,500	25,120,481 00
Cortland	312,668	14,058,712 00	14,058,712 00	552,450		552,450	14,611,162 00
Delaware	876,568	14,361,028 00	14,361,028 00	1,012,267		1,012,267	15,373,295 00
Dutchess	474,683	43,180,502 00	43,180,502 00	4,021,986		4,021,986	47,202,488 00
Erie	611,114	384,690,395 00	334,690,395 00	8,199,782	$292,500	7,907,282	342,597,677 00
Essex	1,126,187	11,493,314 00	11,493,314 00	546,163		546,163	12,039,477 00
Franklin	1,025,521	11,656,481 00	11,656,481 00	635,110		635,110	12,291,591 00
Fulton	305,740	13,876,048 00	13,876,048 00	731,602	45,000	686,602	14,562,650 00
Genesee	309,798	22,241,015 00	22,241,015 00	1,607,599		1,607,599	23,848,614 00
Greene	369,729	12,313,768 00	12,313,768 00	669,481		669,481	12,983,249 00
Hamilton	1,086,924	3,928,256 00	3,928,256 00	27,065		27,065	3,955,321 00
Herkimer	895,016	25,631,616 00	25,631,616 00	1,473,520		1,473,520	27,105,136 00
Jefferson	745,607	42,122,796 00	42,122,796 00	2,638,880	31,000	2,607,880	44,730,676 00
Lewis	773,734	9,758,046 00	9,758,046 00	716,871		716,871	10,474,917 00
Livingston	384,450	25,160,311 00	25,169,311 00	2,106,776		2,106,776	27,276,087 00
Madison	355,930	18,758,365 00	18,758,865 00	1,158,390		1,158,390	19,917,255 00
Monroe	399,908	176,476,927 00	176,476,927 00	8,403,170		8,403,170	184,880,097 00
Montgomery	225,015	25,265,967 00	25,265,967 00	1,155,146	37,400	1,117,746	26,383,713 00
Nassau		39,857,915 00	39,857,915 00	3,606,887		3,606,887	43,464,802 00
New York (G't'r)		6,240,500,602 00	6,240,500,602 00	554,861,313	53,104,507	501,756,806	6,742,257,408 00
Niagara	292,649	52,640,337 00	52,649,337 00	1,259,979		1,259,979	53,909,316 00
Oneida	719,029	61,661,645 19	61,661,645 19	6,210,348		6,210,348	67,871,993 96
Onondaga	452,590	128,079,212 00	128,079,212 00	6,097,017	416,850	5,680,167	133,759,379 00
Ontario	389,786	30,887,777 00	30,887,777 00	2,464,119		2,464,119	33,351,896 00
Orange	467,237	41,283,601 00	41,283,601 00	2,521,260		2,521,260	43,804,861 00
Orleans	240,640	16,728,407 00	16,728,407 00	723,744		723,744	17,452,151 00
Oswego	576,111	28,433,435 00	28,433,435 00	1,349,922		1,349,922	29,783,357 00
Otsego	602,791	20,275,608 00	20,275,608 00	1,784,465		1,784,465	22,060,073 00
Putnam	132,246	10,598,011 00	10,598,011 00	904,145		904,145	11,502,156 00
Rensselaer	386,905	75,434,372 50	75,434,372 50	4,111,764		4,111,764	79,546,136 50
Rockland	100,993	23,808,447 00	23,808,447 00	653,800		653,800	24,462,247 00
St. Lawrence	1,668,232	40,508,735 00	40,508,735 00	3,006,443	216,000	2,790,443	43,299,178 00
Saratoga	499,444	25,742,643 00	25,742,643 00	653,860		653,860	26,396,503 00
Schenectady	115,203	47,543,745 00	47,543,745 00	2,618,362		2,618,362	50,162,107 00
Schoharie	376,304	10,857,574 00	10,857,574 00	761,119		761,119	11,618,693 00
Schuyler	201,239	6,579,995 00	6,579,995 00	437,745		437,745	7,017,740 00
Seneca	199,110	15,128,978 00	15,128,978 00	852,204		852,204	15,981,182 00
Steuben	832,299	34,649,644 00	34,649,644 00	1,830,090		1,830,090	36,479,734 00
Suffolk	506,441	64,307,851 00	64,307,851 00	3,232,625		3,232,625	67,540,476 00
Sullivan	603,898	6,424,390 00	6,424,390 00	126,475		126,475	6,550,865 00
Tioga	314,668	12,901,920 00	12,901,920 00	979,486		979,486	13,881,406 00
Tompkins	292,794	17,339,532 00	17,339,532 00	1,072,885		1,072,885	18,412,417 00
Ulster	663,331	26,687,205 00	26,687,205 00	775,140		775,140	27,462,345 00
Warren	498,672	9,096,542 00	9,096,542 00	940,495		940,495	10,037,037 00
Washington	492,849	19,819,319 00	19,819,319 00	1,457,375		1,457,375	21,276,694 00
Wayne	351,855	24,281,980 00	24,281,980 00	1,117,628		1,117,628	25,399,608 00
Westchester	238,446	257,826,966 00	257,826,966 00	11,200,412		11,200,412	269,027,378 00
Wyoming	370,195	15,106,907 00	15,106,907 00	1,122,383		1,122,383	16,229,290 00
Yates	208,710	10,302,829 00	10,302,829 00	593,030		593,030	10,895,859 00
Total	28,102,517	$8,553,298,188 19	$8,553,298,188 19	$674,411,315	$54,143,257	$620,268,058	$9,173,566,246 96

ULATION.

amount of taxes levied in the several counties of the State of New York, at their annual meeting in the year 1907.

Amount of town taxes.	Amount of city taxes.	Amount of county taxes.	Amount of stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
$50,997 31	$1,161,348 65	$480,103 10	$5,943 22	$1,678,392 28	$7,295,692 58	$72,956 92
116,414 90		62,503 58	1,038 28	179,956 76	1,192,662 59	11,926 60
58,332 10	31,933 48	199,000 00	2,301 90	291,567 48	1,260,752 00	12,607 52
92,965 23	2,583 93	60,000 00	1,587 05	157,136 21	1,888,896 50	18,888 96
81,279 85		171,654 71	2,092 22	255,026 78	1,019,751 70	10,197 51
160,808 74		71,552 17	2,671 70	235,032 61	1,796,706 21	17,967 06
51,106 93	30,347 44	120,827 87	1,672 13	203,954 37	810,582 92	8,105 82
82,009 36		79,763 72	1,000 36	162,773 44	1,465,736 34	14,657 36
74,526 38	78,722 25	72,084 48	317 76	225,650 87	917,547 14	9,175 47
74,449 30	118,243 75	227,123 88	1,371 72	421,188 65	1,346,630 87	13,466 30
47,795 01	83,530 40	58,243 50	883 05	190,451 96	838,372 41	8,383 72
140,324 61		64,674 97	921 49	205,921 07	962,306 46	9,623 04
142,712 67	970 00	218,507 83	14,933 59	377,124 09	2,751,259 64	27,512 60
198,220 60		1,009,600 89	19,514 18	1,227,335 67	10,086,757 09	100,867 57
108,302 97		53,399 71	533 57	162,236 25	408,554 87	4,085 55
75,040 97		62,717 32	552 86	138,311 15	873,720 77	8,737 20
26,958 79	3,014 94	86,999 01	646 88	117,619 62	1,524,004 21	15,240 05
69,896 14		64,449 44	1,433 85	135,779 43	772,188 00	7,721 88
63,537 40		81,499 56	707 27	145,744 23	802,181 50	8,021 81
65,853 05		30,455 94	176 24	96,485 23		
95,259 32	4,601 75	141,859 76	1,800 57	243,521 40	1,751,522 05	17,515 17
121,310 84	33,747 69	72,011 29	2,932 69	230,002 51	1,594,500 00	15,945 00
51,360 74		30,000 00	702 65	82,063 39	214,500 00	2,145 00
81,354 85		85,795 16	1,549 68	168,699 69	521,775 03	5,217 73
107,961 10		80,298 80	1,203 68	189,463 58	746,750 53	7,467 48
167,621 91	75,326 80	499,928 72	10,048 24	752,925 67	5,029,334 00	50,293 34
74,385 92	1,130 05	72,016 30	1,186 81	148,719 08	2,306,199 07	23,061 99
181,633 07		461,065 53	11,146 23	853,844 83	1,164,851 24	11,648 50
	96,715,686 35	5,158,658 03	75,704 13	101,950,048 51	315,010,410 76	3,147,832 18
65,023 42	18,983 33	203,275 85	3,200 62	290,483 22	1,375,448 90	13,754 48
198,936 41		534,403 86	4,383 26	737,723 53	6,270,767 86	62,707 67
123,619 57	32,112 75	539,841 02	8,629 42	704,202 76	4,031,842 88	40,318 42
98,285 66	75,108 46	122,522 65	1,875 97	297,792 74	935,663 67	9,056 63
84,470 33	31,888 95	207,975 96	13,969 33	338,304 57	2,955,380 29	29,553 80
58,679 07		78,170 96	1,047 06	137,897 09	444,666 44	4,446 66
74,357 49	80,910 38	125,107 09	1,861 79	282,236 75	956,368 12	9,563 64
82,313 17		98,662 95	1,337 05	182,313 17	1,616,950 99	16,169 51
27,974 30		37,959 59	3,681 47	69,615 36	294,326 36	2,943 25
68,211 61	36,516 04	294,712 39	4,314 40	403,754 44	3,114,218 18	31,142 18
80,720 08		130,682 16	5,633 92	217,036 16	570,680 00	5,706 80
160,499 93		75,878 12	1,914 25	238,292 30	1,485,060 00	14,850 60
122,403 92		175,639 55	1,173 56	299,217 03	978,187 00	9,781 87
46,859 38	568,149 88	198,676 33	1,972 07	815,657 66	526,186 75	5,261 86
64,179 00		27,771 43	653 75	92,604 18	455,841 00	4,558 42
30,171 41		25,080 29	419 71	55,671 41		
48,401 44		32,557 52	914 92	81,873 88	363,452 02	3,634 52
124,259 02	17,366 59	138,500 44	2,055 11	282,181 16	1,066,684 25	10,666 82
349,483 58		101,201 80	19,464 19	470,149 57	1,520,758 77	15,207 58
81,601 91		46,076 95	362 47	128,041 33	213,844 16	2,138 44
65,290 01		40,000 00	845 52	106,135 53	620,994 61	6,209 95
49,333 63	15,973 32	46,382 92	1,084 54	112,774 41	893,994 24	8,939 92
189,129 02	266,565 37	196,928 06	1,487 22	654,109 67	1,998,259 47	19,982 53
48,468 11		88,470 02	446 64	137,384 77	1,021,720 93	10,217 21
82,618 17		90,000 00	869 88	173,488 05	1,105,264 13	11,052 63
87,513 56		82,004 29	1,452 75	170,970 60	908,964 00	9,089 64
493,055 58	2,857,151 88	725,919 02	82,174 05	4,158,300 53	2,996,967 21	29,969 71
60,185 32		37,425 00	932 60	98,592 92	493,585 09	4,935 85
32,110 96		29,361 56	637 89	62,110 41	200,000 00	2,000 00
$5,760,575 12	$102,341,914 43	$14,387,983 05	$335,419 41	$122,825,892 01	$405,740,223 80	$4,055,129 95

APPENDIX B

TAX LAW

TAX LAW

AN ACT in relation to taxation, constituting chapter twenty-four of the general laws

THE TAX LAW

CHAPTER 24 OF THE GENERAL LAWS

Article 1. Taxable property and place of taxation (§§ 1–15).

2. Mode of assessment (§§ 20–41).

3. Equalization of assessment and levy of tax (§§ 50–59).

4. Collection of taxes (§§ 70–94).

5. Collection of nonresident taxes (§§ 100–109).

6. Sales by comptroller for unpaid taxes and redemption of lands (§§ 120–143).

7. Sales by county treasurers for unpaid taxes and redemption of lands (§§ 150–158).

8. State board of tax commissioners; state board of equalization (§§ 170–177).

9. Corporation tax (§§ 180–203).

10. Taxable transfers (§§ 220–242).

11. Procedure (§§ 250–264).

12. Laws repealed; when to take effect (§§ 280, 281).

13. Limitation of time (§ 282).

14. Mortgages of real property within this state (§§ 290–301).

15. Tax on transfers of stock (§§ 315–324).

ARTICLE 1

Taxable Property and Place of Taxation

Section 1. *Short title.*
2. *Definitions.*
3. *Property liable to taxation.*
4. *Exemption from taxation.*
5. *Taxation of lands leased or sold by the state.*
6. *No deduction allowed for indebtedness fraudulently contracted.*
7. *When property of nonresidents is taxable.*
8. *Place of taxation of property of residents.*
9. *Place of taxation of real property.*
10. *Taxation of real property divided by line of tax district.*
11. *Place of taxation of property of corporations.*
12. *Taxation of corporate stock.*
13. *Stockholders of bank taxable on shares.*
14. *Place of taxation of individual bank capital.*
15. *Report of exempt property.*

§ 1. Short title. This chapter shall be known as the "Tax Law."

§ 2. Definitions. 1. "Tax district" as used in this chapter, means a political subdivision of the state having a board of assessors authorized to assess property therein for state and county taxes.

2. "County treasurer" includes any officer performing the duties devolving upon such office under whatever name.

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, cranage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosures for electrical conductors and other appur-

tenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate, in, under, above, upon, or through, any streets, highways or public places, any mains, pipes, tanks, conduits or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

[As amended by L. 1899, Ch. 712, § 1.]

4. The term special franchise shall not be deemed to include the crossing of a street, highway or public place outside the limits of a city or incorporated village where such crossing is less than two hundred and fifty feet in length, unless such crossing be the continuation of an occupancy of another street, highway or pub-

lic place. This subdivision shall not apply to any elevated railroad.

[As amended by L. 1901, Ch. 409, § 1; L. 1907, Ch. 720, § 1; L. 1908, Ch. 295.]

5. The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage; debts and obligations for the payment of money due or owing to persons residing within this state, however secured or wherever such securities shall be held; debts due by inhabitants of this state to persons not residing within the United States for the purchase of any real estate; public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate.

§ 3. Property liable to taxation. All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law.

§ 4. Exemption from taxation. The following property shall be exempt from taxation:

1. Property of the United States.

2. Property of this state other than its wild or forest lands in the forest preserve.

3. Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.

[As amended by L. 1907, Ch. 725, § 1.]

4. The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.

5. All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned and occupied by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such

property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of pension money used in or toward the purchase of such property. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of.....dollars" (naming the amount) and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

[As amended by L. 1897, Ch. 347, § 1.]

6. Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation.

[As amended by L. 1897, Ch. 80, § 1.]

[See note 1, page 719.]

7. The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women,

or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion, to the extent of the value

of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate in any village of the third or fourth class, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation.

[As amended by L. 1906, Ch. 336, § 1, and L. 1907, Ch. 693, § 1.]

7-a. The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such

academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not earned a net annual income upon the net cost of such academy and the furniture thereof.

[Added by L. 1907, Ch. 478, § 1.]

8. Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9. All dwelling-houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision seven of this section.

10. The real property of an agricultural society permanently used by it for exhibition grounds.

11. The real property of a minister of the gospel or priest who is regularly engaged in performing his duties as such, or permanently disabled by impaired health from the performance of such duties, or over seventy-five years of age, and the personal property of such minister or priest, but the total amount of such exemption on account of both real and personal property shall not exceed fifteen hundred dollars.

12. All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the state of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December thirty-first, nineteen hundred and twenty-two.

13. A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state, owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14. The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated co-operative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

[As amended by L. 1901, Ch. 618, § 1.]

15. Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the co-operative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16. The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17. The personal property in excess of one hundred thousand dollars of a mutual life insurance corporation incorporated in this state before April tenth, eighteen hundred and forty-nine.

18. Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter ninety-four, laws of eighteen hundred and thirteen, entitled "An act to

incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

[Added by L. 1903, Ch. 199, § 1.]

19. Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars and in any other county affected hereby shall not exceed fifty thousand dollars.

[Added by L. 1905, Ch. 446, § 1.]

§ 5. Taxation of lands sold or leased by the state. All lands which have been sold by the state, although not conveyed, shall be assessed in the same manner as if such purchaser were the actual owner. Where land is leased by the state such leasehold interest, except in cases where by the terms of the lease the state is to pay the taxes imposed upon the property leased, shall be assessed to the lessee or occupant in the tax district where the land is situated.

[As amended by L. 1897, Ch. 443, § 1.]

§ 6. No deduction allowed for indebtedness fraudulently contracted. No deduction shall be allowed in the assessment of personal property by reason of the indebtedness of the owner contracted or incurred in the purchase of nontaxable property or securities owned by him or held for his benefit, nor for or on account of any indirect liability as surety, guarantor,

indorser or otherwise, nor for or on account of any debt or liability contracted or incurred for the purpose of evading taxation.

§ 7. When property of nonresidents is taxable. Subdivision 1. Nonresidents of the state doing business in the state, either as principals or partners, shall be taxed on the capital invested in such business, as personal property, at the place where such business is carried on, to the same extent as if they were residents of the state.

Subdivision 2. The personal property of nonresidents of the state having an actual situs in the state, and not forming a part of capital invested in business in the state, shall be assessed in the name of the owner thereof for the purpose of identification and taxed in the tax district where such property is situated, unless exempt by law. This subdivision shall not apply to money, or negotiable collateral securities, deposited by, or debts owing to, such nonresidents nor shall it be construed as in any manner modifying or changing the law imposing a tax on real estate mortgage securities.

[As amended by L. 1906, Ch. 248, § 1.]

§ 8. Place of taxation of property of residents. Every person shall be taxed in the tax district where he resides when the assessment for taxation is made, for all personal property owned by him, or under his control as agent, trustee, guardian, executor or administrator. Where taxable personal property is in the possession or under the control of two or more agents, trustees, guardians, executors or administrators residing in different tax districts, each shall be taxed for an equal portion of the value of such property so held by them. Rents reserved in any lease in fee or for one or more lives or for a term more than twenty-one years and chargeable upon real property within the state, shall be taxable to the person entitled to receive the same, as personal property in the tax district where such real property is situated, and for the purpose of the taxation thereof such person is to be deemed a resident of such tax district.

When a person shall have acquired a residence in a tax district, and shall have been taxed therein, such residence shall be pre-

sumed to continue for the purpose of taxation until he shall have acquired another residence in this state or shall have removed from this state. The residence of a person on July first shall be deemed his residence for the purpose of assessment and taxation during that year. If he shall have actually and in good faith changed his residence after July first, and before August first in any year, from one tax district to another, and shall make proof to the assessors at or before their last meeting for the correction of the assessment-roll of such change of residence and that he is assessed in the tax district to which he has removed, his name and the assessment of his personal property shall be stricken from the assessment-roll of the tax district where he resided on July first. In case of any controversy as to the proper place of taxation within the state of any person, his residence for purposes of taxation may be determined by the state board of tax commissioners, subject to review by the court.

§ 9. Place of taxation of real property. When real property is owned by a resident of a tax district in which it is situated, it shall be assessed to him. When real property is owned by a resident outside the tax district where it is situated, and is occupied, and the occupant is a resident of the tax district, it shall be assessed to either the owner or occupant. If the occupant resides out of the tax district or if the land is unoccupied, it shall be assessed as nonresident, as hereinafter provided by article two. In all cases the assessment shall be deemed as against the real property itself, and the property itself shall be holden and liable to sale for any tax levied upon it.

[As amended by L. 1902, Ch. 171, § 1.]

§ 10. Taxation of real property divided by line of tax district. If a farm or lot is divided by a line between two or more tax districts it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located, in the manner provided by section nine of this chapter, the same as though such farm or lot was wholly in such tax district, except that if the land is unoccupied or has not buildings thereupon, the portion of such farm, lot or tract of land lying in each district shall be separately assessed therein. If such land is situated

in two or more counties and is wild and uncultivated and not occupied and used for agricultural purposes, the portions of such land lying in each county shall be separately assessed therein. If the boundary line of a tax district passes through a building, any portion of which is used as a dwelling, the owner of such building, if occupying the same or residing in either tax district, and otherwise, the person occupying such building as a dwelling-house, may elect in which district such building and the adjacent land, owned, occupied and connected therewith shall be assessed, by serving a written notice of such election on the assessors of each tax district during the month of May; but if such election is not made, the property shall be assessed in the tax districts in which it is located.

[As amended by L. 1903, Ch. 305, § 1.]

§ 11. Place of taxation of property of corporations. The real estate of all incorporated companies liable to taxation shall be assessed in the tax district in which the same shall lie, in the same manner as the real estate of individuals. All the personal estate of every incorporated company liable to taxation on its capital shall be assessed in the tax district where the principal office or place for transacting the financial concerns of the company shall be, or if such company have no principal office, or place for transacting its financial concerns, then in the tax district where the operations of such company shall be carried on. In the case of toll bridges, the company owning such bridge shall be assessed in the tax district in which the tolls are collected; and where the tolls of any bridge, turnpike, or canal company are collected in several tax districts, the company shall be assessed in the tax district in which the treasurer or other officer authorized to pay the last preceding dividend resides.

§ 12. Taxation of corporate stock. The capital stock of every company liable to taxation, except such part of it as shall have been excepted in the assessment-roll or shall be exempt by law, together with its surplus profits or reserve funds exceeding ten per centum of its capital, after deducting the assessed value of

its real estate, and all shares of stock in other corporations actually owned by such company which are taxable upon their capital stock under the laws of this state, shall be assessed at its actual value.

§ 13. Stockholders of bank taxable on shares. The stockholders of every bank or banking association organized under the authority of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock therein; said shares shall be included in the valuation of the personal property of such stockholders in the assessment of taxes in the tax district where such bank or banking association is located, and not elsewhere, whether the said stockholders reside in said tax district or not.

§ 14. Place of taxation of individual bank capital. Every individual banker shall be taxable upon the amount of capital invested in his banking business in the tax district where the place of such business is located and shall, for that purpose, be deemed a resident of such tax district.

§ 15. Report of exempt property. It shall be the duty of the board of assessors of the several towns of this state, and the boards or officials charged with the duty of assessing property for the purposes of taxation in the several cities of the state, to furnish to the clerks of the boards of supervisors of their respective counties, or in the case of the city of New York, to the city clerk of that city, on or before the first day of August in each year, a full and complete list and statement of all property situated within their respective districts exempt from taxation under the laws of this state. Such list and statement shall be made on blanks furnished by the state board of tax commissioners, and in such form and to contain and set forth all the information relative to such property and the situation and value thereof, as may be required by the state board of tax commissioners, and to be verified in the same manner as assessments of property for the purposes of taxation, and in the city of New York by the chief deputy of the department of taxes and assessments. The state board of tax commissioners shall prepare and transmit to the clerk of the board of supervisors in each county and to the city clerk of the city of New York, a sufficient number of such blanks, on or before the

first day of June in each year, and the clerks of the boards of supervisors and the city clerk of the city of New York shall forthwith, upon the receipt thereof, distribute the same among the boards of assessors for use in preparing the statement herein required. And it shall be the duty of the clerk of the board of supervisors of each county and of the city clerk of the city of New York, to transmit such completed lists or statements to the state board of tax commissioners, on or before the first day of September in each year, and the state board of tax commissioners shall tabulate such statements, and on or before the first day of February in each year, cause to be published in their annual report to the legislature, a complete tabulated statement, based upon the statement so transmitted to the state board of tax commissioners, of all real estate in the several counties of the state, which is exempt from taxation. Immediately upon the receipt of the completed reports by the various clerks of the boards of supervisors, and the city clerk of the city of New York, those officials shall prepare a tabulated statement of the returns received and shall post a copy thereof in a conspicuous place, and in all cities of the state cause a copy thereof to be published in the official paper or papers of said city twice, with an interval between said publications of three weeks. The expense of such publication shall be a city charge and shall be audited and paid in the same manner as charges for other city notices are audited and paid.

[As amended by L. 1904, Ch. 438, § 1, and L. 1908, Ch. 43, § 2.]

ARTICLE 2

Mode of Assessment

Section 20. *Ascertaining facts for assessment.*
21. *Preparation of assessment-roll.*
22. *Assessment of state lands.*
23. *Banks to make report.*
24. *Bank shares, how assessed.*
25. *Individual banker, how assessed.*
26. *Notice of assessment to bank or banking association.*

Section 27. *Reports of corporations.*
28. *Penalty for omission to make statement.*
28a. *County clerks to furnish data respecting corporations.*
29. *Assessment of real property of nonresident.*
30. *Surveys and maps of nonresident real property.*
31. *Corporations, how assessed.*
32. *Assessment of agent, trustee, guardian or executor.*
33. *Assessment of omitted property.*
34. *Debts owing to nonresidents of the United States, how assessed.*
35. *Notice of completion of assessment-roll.*
36. *Hearing of complaints.*
37. *Correction and verification of tax-roll.*
38. *Filing of roll and notice thereof.*
39. *Assessors to apportion valuation of railroad, telegraph, telephone or pipe line companies between school districts.*
40. *Neglect or omission of duty by assessors.*
41. *Abandonment of lot divisions.*
42. *Assessment of special franchises.*
43. *Report to state board of tax commissioners.*
44. *Hearing on special franchise assessment.*
45. *Certiorari to review assessment.*
45a. *Id. Tax commissioners to appear by counsel.*
46. *Deduction from special franchise tax for local purposes.*
47. *Special franchise tax not to affect other tax.*

§ 20. Ascertaining facts for assessment. The assessors in each tax district may, by mutual agreement, divide it into convenient assessment districts not exceeding the number of such assessors. The assessors in each tax district shall annually between May first and July first, ascertain by diligent inquiry all the property and the names of all the persons taxable therein, except that in towns containing an incorporated village having a population of more than ten thousand inhabitants according to the last state census the assessors may have from April fifteenth until July first

to ascertain the taxable property and names of persons taxable in such town, and except that in towns containing an incorporated city having a population of more than ten thousand inhabitants according to the last state census where said city so situated shall have its own separate board of assessors, the town assessors may have from May first to July first to ascertain the taxable property and names of persons taxable in such towns.

[As amended by L. 1905, Ch. 61, § 1.]

§ 21. Preparation of assessment-roll. They shall prepare an assessment-roll containing nine separate columns and shall, according to the best information in their power, set down:

1. In the first column the names of all the taxable persons in the tax district.

2. In the second column the quantity of real property taxable to each person with a statement thereof in such form as the commissioners of taxes shall prescribe.

3. In the third column the full value of such real property.

4. In the fourth column the full value of all the taxable personal property owned by each person respectively after deducting the just debts owing by him.

5. In the fifth column the value of taxable rents reserved and chargeable upon lands within the tax district, estimated at a principal sum, the interest of which, at the legal rate per annum, shall produce a sum equal to such annual rents and if payable in any other thing except money the value of the rents in money to be ascertained by them and the value of each rent assessed separately, and if the name of the person entitled to receive the rent assessed can not be ascertained by the assessors, it shall be assessed against the tenant in possession of the real property upon which the rents are chargeable.

6. In the sixth column the value of the special franchise as fixed by the state board of tax commissioners.

7. In the seventh column the total value of the property above enumerated which is included within an incorporated village.

8. Such assessment-roll shall contain two additional columns in one of which shall be inserted the amount of the tax levied against

each person named therein, and in the other the date of the payment of such tax.

[As amended by L. 1901, Ch. 159, § 1, and L. 1908, Ch. 437, § 1.]

§ 22. Assessment of state lands. All wild or forest land within the forest preserve and also all such lands owned by the state in the towns of Altona and Dannemora, county of Clinton, except the lands in the town of Dannemora upon which buildings and inclosures are erected and maintained by the state for the use of state institutions, together with said buildings thereon, shall be assessed and taxed at a like valuation and rate as similar lands of individuals within the counties where situated. On or before August first in every year the assessors of the town within which the lands so belonging to the state are situated shall file in the office of the comptroller and of the forest fish and game commission, a copy of the assessment-roll of the town, which, in addition to the other matter now required by law, shall state and specify which and how much, if any, of the lands assessed are forest lands, and which and how much, if any, are lands belonging to the state; such statements and specifications to be verified by the oaths of a majority of the assessors. The comptroller shall thereupon and before the first day of September following, and after hearing the assessors and the forest, fish and game commission, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the town, and shall in other respects approve the assessment and communicate such approval to the assessors. No such assessment of state lands shall be valid for any purpose until the amount of assessment is approved by the comptroller, and such approval attached to and deposited with the assessment-roll of the town, and therewith delivered by the assessors of the town, to the supervisor thereof or other officer authorized to receive the same from the assessors. No tax for the erection of a school-house or opening of a road shall be imposed on the state lands unless such erection or opening shall

have first been approved in writing by the forest, fish and game commission.

[As amended by L. 1907, Ch. 221, § 1.]

§ 23. Banks to make report. The chief fiscal officer of every bank or banking association organized under the authority of this state, or of the United States, shall, on or before the first day of July, in each year, furnish the assessors of the tax district in which its principal office is located a statement under oath of the condition of such bank or banking association on the first day of June next preceding, stating the amount of its authorized capital stock, the number of shares and the par value of the shares thereof, the amount of stock paid in, the amount of its surplus and of its undivided profits, if any, a complete list of the names and residences of its stockholders and the number of shares held by each. In case of neglect or refusal on the part of any bank or banking association to report as herein prescribed, or to make other or further reports as may be required, such bank or banking association shall forfeit the sum of one hundred dollars for each failure, and the additional sum of ten dollars for each day such failure continues, and an action therefor shall be prosecuted by the county treasurer of the county in which such bank or banking association so neglecting or refusing to report is located, and in the city of New York by the receiver of taxes thereof. There shall, in addition to such report, be kept in the office of every such bank or banking association a full and correct list of the names and residences of all stockholders therein, and of the number of shares held by each, and such lists shall be subject to the inspection of the assessors at all times. The list of stockholders furnished by such bank or banking association shall be deemed to contain the names of the owners of such shares as are set opposite them, respectively, for the purpose of assessment and taxation.

[As amended by L. 1901, Ch. 550, § 1.]

§ 24. Bank shares, how assessed. In assessing the shares of stock of banks or banking associations organized under the authority of this state or the United States, the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of

this state. The value of each share of stock of each bank and banking association, except such as are in liquidation, shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding shares of such bank or banking association. The value of each share of stock in each bank or banking association in liquidation shall be ascertained and fixed by dividing the actual assets of such bank or banking association by the number of outstanding shares of such bank or banking association. The rate of tax upon the shares of stock of banks and banking associations shall be one per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided, and the owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever. Complaints in relation to the assessments of the shares of stock of banks and banking associations made under the provisions of this act shall be heard and determined as provided in article two, section thirty-six of the tax law. The said tax shall be in lieu of all other taxes whatsoever for state, county or local purposes upon the said shares of stock, and mortgages, judgments and other choses in action and personal property held or owned by banks or banking associations the value of which enters into the value of said shares of stock shall also be exempt from all other state, county or local taxation. The tax herein imposed shall be levied in the following manner: The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from an inspection of the assessment-rolls in their respective counties, the number of shares of stock of banks and banking associations in each town, city, village, school and other tax district, in their several counties, respectively, in which such shares of stock are taxable, the names of the banks issuing the same, respectively, and the assessed value of such shares, as ascertained in the manner provided in this act and entered upon the said assessment-rolls, and shall forthwith mail to the president or cashier of each

of said banks or banking associations a statement setting forth the amount of its capital stock, surplus and undivided profits, the number of outstanding shares thereof, the value of each share of stock taxable in said county, as ascertained in the manner herein provided, and the aggregate amount of tax to be collected and paid by such bank and banking association, under the provisions of this act. A certified copy of each of said statements shall be sent to the county treasurer. It shall be the duty of every bank or banking association to collect the tax due upon its shares of stock from the several owners of such shares, and to pay the same to the treasurer of the county wherein said bank or banking association is located, and in the city of New York to the receiver of taxes thereof on or before the thirty-first day of December in said year; and any bank or banking association failing to pay the said tax as herein provided shall be liable by way of penalty for the gross amount of the taxes due from all owners of the shares of stock, and for an additional amount of one hundred dollars for every day of delay in the payment of said tax. Every bank or banking association so paying the taxes due upon the shares of its stock shall have a lien on the shares of stock, and on all property of the several share owners in its hands, or which may at any time come into its hands, for reimbursement of the taxes so paid on account of the several share holders, with legal interest; and such lien may be enforced in any appropriate manner. The tax hereby imposed shall be distributed in the following manner: The board of supervisors of the several counties shall ascertain the tax rate of each of the several town, city, village, school and other tax districts in their counties respectively, in which the shares of stock of banks and banking associations shall be taxable, which tax rates shall include the proportion of state and county taxes levied in such districts, respectively, for the year for which the tax is imposed, and the proportion of the tax on bank stock to which each of said districts shall be respectively entitled shall be ascertained by taking such proportion of the tax upon the shares of stock of banks and banking associations, taxable in such districts, re-

spectively, under the provisions of this act as the tax rate of such tax district shall bear to the aggregate tax rates of all the tax districts in which said shares of stock shall be taxable. The clerk of the several cities, villages and school districts to which any portion of the tax on shares of stock of banks and banking associations is to be distributed under this act shall, in writing and under oath annually, report to the board of supervisors of their respective counties, during the first week of the annual session of such board, the tax rate of such city, village and school district for the year prior to the meeting of each such board. The said board of supervisors shall issue their warrant or order to the county treasurer on or before the fifteenth day of December in each year, setting forth the number of shares of bank stock taxable in each town, city, village, school and other tax district in said county, in which said shares of stock shall be taxable, the tax rate of each of said tax districts for said year, the proportion of the tax imposed by this act to which each of said tax districts is entitled, under the provisions hereof, and commanding him to collect the same, and to pay to the proper officer in each of such districts the proportion of such tax to which it is entitled under the provisions of this act. The said county treasurer shall have the same powers to enforce the collection and payment of said tax as are possessed by the officers now charged by law with the collection of taxes, and the said county treasurer shall be entitled to a commission of one per centum for collecting and paying out said moneys, which commission shall be deducted from the gross amount of said tax before the same is distributed. In issuing their warrants to the collectors of taxes, the board of supervisors shall omit therefrom assessments of and taxes upon the shares of stock of banks and banking associations. All assessments of the shares of stock of banks and banking associations made on or after January first, nineteen hundred and one, and prior to the passage of this act, shall be null and void, and new assessments thereof shall be made agreeably to the provisions of this act. Provided, that in the city of New York the statement of the bank assessment and tax herein provided for shall be made by the board of tax commissioners of said city, on or before the fifteenth day of December in each

year, and by them forthwith mailed to the respective banks and banking associations located in said city, and a certified copy thereof sent to the receiver of taxes of said city. The tax shall be paid by the respective banks in said city to the said receiver of taxes on or before the thirty-first day of December in said year, and said tax shall be collected by the said receiver of taxes and shall be by him paid into the treasury of said city to the credit of the general fund thereof. This act is not to be construed as an exemption of the real estate of banks or banking associations from taxation. No shares of stock of such banks and banking associations, by whomsoever held, shall be exempt from the tax hereby imposed.

[As amended by L. 1903, Ch. 267, § 1, and L. 1907, Ch. 739, § 1.]

§ 25. Individual banker, how assessed. Every individual banker doing business under the laws of this state must report before the fifteenth day of June under oath to the assessors of the tax district in which any of the capital invested in such banking business is taxable, the amount of capital invested in such banking business in such tax district on the first day of June preceding. Such capital shall be assessed as personal property to the banker in whose name such business is carried on.

§ 26. Notice of assessment to bank or banking association. The assessors of every tax district shall within ten days after they have completed the assessment of the stock of a bank or banking association, give written notice to such bank or banking association of such assessment of the shares of its respective shareholders and no personal or other notice to such shareholders of such assessment is required.

§ 27. Reports of corporations. The president or other proper officer of every moneyed or stock corporation deriving an income or profit from its capital or otherwise shall, on or before June fifteenth, deliver to one of the assessors of the tax district in which the company is liable to be taxed and, if such tax district is in a county embracing a portion of the forest preserve, to the comptroller of the state, a written statement specifying:

1. The real property, if any, owned by such company, the tax district in which the same is situated and, unless a railroad corporation, the sums actually paid therefor.

2. The capital stock actually paid in and secured to be paid in, excepting therefrom the sums paid for real property and the amount of such capital stock held by the state and by any incorporated literary or charitable institution, and

3. The tax district in which the principal office of the company is situated or in case it has no principal office, the tax district in which its operations are carried on.

Such statement shall be verified by the officer making the same to the effect that it is in all respects just and true. If such statement is not made within twenty days after the fifteenth day of June, or is insufficient, evasive or defective, the assessors may compel the corporation to make a proper statement by mandamus.

§ 28. Penalty for omission to make statement. In case of neglect to furnish such statements within thirty days after the time above provided, the company so neglecting shall forfeit to the people of this state for each statement so omitted to be furnished, the sum of two hundred and fifty dollars, and it shall be the duty of the attorney-general to prosecute for such penalty upon information which shall be furnished him by the comptroller. Upon such statement being furnished and the costs of the suit being paid, the comptroller, if he shall be satisfied that such omission was not wilful, may, in his discretion, discontinue such suit.

§ 28a. County clerks to furnish data respecting corporations. Between the first and fifteenth days of June in the year nineteen hundred and six, the county clerk in each county of the state, excepting counties containing a city of the second class and counties wholly situate within the corporate limits of a city, shall prepare from the records in his office and mail to each of the town clerks in his said county, a certified statement containing the names of every stock corporation, incorporated within the five years next preceding the first day of June, nineteen hundred and six, whose principal business office or chief place of business is designated in its certificate of incorporation as being

in such town or in any village or hamlet therein, together with the fact of such designation and the names and addresses of the directors of each such corporation so far as said county clerk can discover the same from the certificate of incorporation or from the latest certificate of election of directors of such corporation filed in his office. Annually thereafter, between the first and fifteenth days of June, said county clerk shall furnish to such town clerks the several statements aforesaid containing the above facts with reference to stock corporations whose certificates of incorporation have been filed with him since his last preceding annual statements to said several town clerks. Each town clerk receiving such statement shall forthwith file the same in his office and mail a notice of such filing to each of the assessors of his town.

[Added by L. 1906, Ch. 425, § 1.]

§ 29. Assessment of real property of nonresident. The real property of nonresidents of the tax districts shall be designated in a separate part of the assessment-roll and if it be a tract subdivided into lots or parts of a tract so subdivided, the assessors shall:

1. Designate it by its name, if known by one, or if not distinguished by a name or the name is unknown, state by what lands it is bounded.

2. Place in the first column the numbers of all unoccupied lots of any subdivided tract, without the names of the owner, beginning at the lowest number and proceeding in numerical order to the highest, but the entry of the name of the owner shall not affect the validity of the assessment.

3. In the second column and opposite the number of each lot, the quantity of land therein.

4. In the third column and opposite the quantity, the full value thereof.

5. If it be a part of a lot, the part must be distinguished by boundaries or in some other way by which it may be identified. If any such real property be a tract not subdivided or whose subdivisions can not be ascertained by the assessors, they shall certify in the roll that such tract is not subdivided, or that they can not obtain correct information of the subdivisions and shall set

down in the proper column the quantity and valuation as herein directed. If the quantity to be assessed is a part only of a tract, that part, or the part not liable must be particularly described.

§ 30. Surveys and maps of nonresident real property. If the assessors shall deem it necessary to have an actual survey made, to ascertain the quantity of any lot or tract of nonresident real property divided by a town line, they shall notify the supervisor, who shall cause the necessary surveys to be made at the expense of the town. If a part only of a tract of real property is liable to taxation as nonresident and the assessors can not otherwise designate such part, they shall notify the supervisor of the town, who shall cause a survey and two manuscript maps to be made for the purpose of ascertaining the situation and quantity of such part. One of such maps shall be delivered to the county treasurer and by him to be transmitted to the comptroller in case the county in which the land is situated embraces a part of the forest preserve; and in other counties it shall be retained by him. The other map shall be delivered to the assessors, who shall then complete the assessment of the tract and deposit the map in the town clerk's office for the information of future assessors. The expense of making such survey shall be immediately repaid to the supervisor out of the county treasury and added by the board of supervisors to the tax on such tract, distinguishing it from the ordinary tax.

§ 31. Corporations how assessed. The assessors shall assess corporations liable to taxation in their respective tax districts upon their assessment-rolls in the following manner:

1. In the first column the name of each corporation, and under its name the amount of its capital stock paid in and secured to be paid in; the amount paid by it for real property then owned by it wherever situated; the amount of all surplus profits or reserve funds exceeding ten per centum of their capital, after deducting therefrom the amount of said real property and the amount of its stock, if any, belonging to the state and to incorporated literary and charitable institutions.

2. In the second column the quantity of real property except special franchises owned by such corporation and situated within their tax district.

3. In the third column the actual value of such real property, except special franchises.

4. In the fourth column the amount of the capital stock paid in and secured to be paid in, and of all of such surplus profits or reserve funds as aforesaid, after deducting the sums paid out for all the real estate of the company, wherever the same may be situated, and then belonging to it, and the amount of stock, if any, belonging to the people of the state and to incorporated literary and charitable institutions.

5. In the fifth column the value of any special franchise owned by it as fixed by the state board of tax commissioners.

[As amended by L. 1899, Ch. 712, § 3.]

§ 32. Assessment of agent, trustee, guardian or executor. If a person holds taxable property as agent, trustee, guardian, executor or administrator, he shall be assessed therefor as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment.

§ 33. Assessment of omitted property. The assessors of any tax district shall, upon their own motion, or upon the application of any taxpayer therein, enter in the assessment-roll of the current year any property shown to have been omitted from the assessment-roll of the preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall determine for the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year.

§ 34. Debts owing to nonresidents of the United States, how assessed. Every agent in any county of a nonresident creditor having debts owing to him, taxable in any county of the state, shall annually, on or before June first, furnish to the county treasurer of the county where the debtor resides, a true and accurate statement verified by his oath, of such debts owing on the first day of May next preceding in each town or ward in such county. The county treasurer shall, immediately upon the receipt of such statement, make out and transmit to the assessors of every tax district in the county in

which any such debtor resides, a copy of so much of such statement as relates to the tax district of such assessors, with the name of the creditor. The assessors on receipt of such statement from the county treasurer shall, within the time in which they are required to complete the assessment-roll, enter therein the name of such nonresident creditor, and the aggregate amount due him in such tax district on the first day of May next preceding, in the same manner as other personal property is entered on the roll, adding the name of the debtor owing such debt. Any agent neglecting or refusing without good cause to furnish such statement to the county treasurer shall forfeit to the county in which the debtor resides the sum of five hundred dollars, recoverable by the district attorney, if the existence of such debts was known to the agent.

§ 35. Notice of completion of assessment-roll. The assessors shall complete the assessment-roll on or before the first day of August, and make out a copy thereof, to be left with one of their number, and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment-roll, and that a copy thereof has been left with one of their number at a specified place, where it may be seen and examined by any person until the third Tuesday of August next following, and that on that day they will meet at a time and place specified in the notice to review their assessments. Upon application by a nonresident owner of real estate, having real estate in more than one tax district, the assessors may fix a time subsequent to the third Tuesday in August, but not later than the thirty-first day of August, for a hearing and to review their assessment. In any city the notice shall conform to the requirements of the law regulating the time, place and manner of revising assessments in such city. During the time specified in the notice the assessor with whom the roll is left shall submit to the inspection of every person applying for that purpose.

[As amended by L. 1904, Ch. 385, § 1.]

36. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and

determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which verification must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessments. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town or city clerk. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof.

§ 37. Correction and verification of tax-roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state board of tax commissioners, we have estimated

the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer.

[As amended by L. 1899, Ch. 712, § 5.]

§ 38. Filing of roll and notice thereof. In cities the assessment-roll when thus completed and verified shall be filed on or before September first, in the office of the city clerk, there to remain for fifteen days for public inspection. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the city, that such assessment-roll has been finally completed and stating that it has been so filed and will be open to public inspection. At the expiration of such fifteen days, the city clerk shall deliver such roll to a supervisor of the tax district embraced therein. In towns, when the assessment-roll shall have been thus completed and verified, the assessors shall make two copies thereof, one of which shall be retained by them for the use of themselves and their successors in office, and the other of which, duly certified by the said assessors to be a copy of said assessment-roll, shall, on or before the fifteenth day of September, be filed in the office of the town clerk, and which shall thereupon become a public record. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the town, that such assessment-roll has been finally completed and stating that such certified copy has been so filed. The said original assessment-roll shall on or before the first day of October be delivered to a supervisor of the tax district embraced therein. Notwithstanding the provisions of this section, the board of supervisors of any county

may determine the number of copies of the town assessment-rolls of the towns of such county to be made, by whom such copies shall be made, the date when the certified copy of the town assessment-roll shall be filed in the office of the town clerk, and the date when the original assessment-roll shall be delivered to the supervisor of the town.

[As amended by L. 1904, Ch. 279, § 1.]

§ 39. Assessors to apportion valuation of railroad, telegraph, telephone or pipe line companies between school districts. The assessors of each town in which a railroad, telegraph, telephone or pipe line company is assessed upon property lying in more than one school district therein, shall, within fifteen days after the final completion of the roll, apportion the assessed valuation of the property of each of such corporation among such school districts. Such apportionment shall be signed by the assessors or a majority of them, and be filed with the town clerk within five days thereafter, and thereupon the valuation so fixed shall become the valuation of such property in such school district for the purpose of taxation. In case of failure of the assessors to act, the supervisor of the town shall make such apportionment on request of either the trustees of any school district or of the corporation assessed. The town clerk shall furnish the trustees a certified statement of the valuations apportioned to their respective districts. In case of any alteration in any school district affecting the valuation of such property, the officer making the same shall fix and determine the valuations in the districts affected for the current year.

§ 40. Neglect or omission of duty by assessors. The assessors, in the execution of their duties, shall use the forms and follow the instructions transmitted to them, from time to time, by the commissioners of taxes. If any assessor shall neglect or omit to perform any duty, the other assessors shall perform such duty and shall certify upon the assessment-roll the name of the delinquent assessor, stating therein the cause of such omission, and the assessment-roll, when otherwise made and completed in accordance with the requirements of this article, shall be deemed to be the assessment-roll of all the assessors. If the assessors shall

neglect to meet for the purpose of hearing grievances any person aggrieved by the assessment may appeal to the board of supervisors at its next meeting, which shall have the same power to review and correct such assessment as the assessors have under this article. If any assessor shall refuse or neglect to perform any duty or do any act required of him by this article, he shall forfeit to the county the sum of fifty dollars, to be recovered by the district attorney.

§ 41. Abandonment of lot divisions. Whenever more than ten years shall have elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract, or of any part thereof composed of two or more contiguous lots may, by an instrument in writing, duly executed and acknowledged and describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of said tract; and thereupon such subdivision, as to the lands described in such instrument, shall be deemed abandoned and of no effect; and thereafter the lands described therein shall, for the purpose of taxation, be regarded as a single tract. If a map of such subdivision has been filed in the office of the county clerk or register of deeds, such instrument may be recorded in said office, and a notice of such record shall thereupon be indorsed by the clerk or register upon such map. This section shall not apply to a county embracing a portion of the forest preserve.

§ 42. Assessment of special franchises. The state board of tax commissioners shall annually fix and determine the valuation of each special franchise subject to assessment in each city, town, or tax district. After the time fixed for hearing complaints the tax commissioners shall finally determine the valuation of the special franchises, and shall file with the clerk of the city or town in which said special franchise is assessed a written statement duly certified by the secretary of the board of the valuation of each special franchise assessed therein as finally fixed and determined by said board; such statement of valuation shall be filed with the town clerk of the respective towns within thirty days next preceding the first day of July in each year; and with the clerks

of cities of the state within thirty days before the date set opposite the name of each city in the following schedule. In the city of New York such statement shall be filed with the department of taxes and assessments.

SCHEDULE OF DATES FOR FILING OF ASSESSMENTS OF SPECIAL FRANCHISES

NAME OF CITY	DATE
Rochester	April first
Jamestown	April first
Ithaca	April first
Gloversville	April first
New York city	April first
Auburn	May first
Schenectady	June first
Corning	June first
Hornellsville	June first
Oswego	June first
North Tonawanda	July first
Olean	July first
Syracuse	July first
Cohoes	July first
Ogdensburg	July first
Dunkirk	July first
Troy	July first
Rome	July first
Watertown	July first
Elmira	July first
Lockport	July first
Utica	July first
Poughkeepsie	July first
Little Falls	July first
Watervliet	July first
Niagara Falls	July first
Kingston	July first
Newburgh	July first
Hudson	July first

NAME OF CITY	DATE.
Amsterdam	July first
Binghamton	July first
Geneva	July first
Middletown	July first
Johnstown	July first
Fulton	July first
Plattsburgh	July first
Tonawanda	July first
Rensselaer	July first
Oneida	July first
Cortland	July first
Yonkers	October first
New Rochelle	October first
Albany	October first
Mount Vernon	October first
Buffalo	December first

Each city or town clerk shall, within five days after the receipt by him of the statement of assessment of a special franchise by the state board, deliver a copy of such statement certified by him to the assessors or other officers charged with the duty of making local assessments in each tax district in said city or town and to the assessors of villages and commissioners of highways within their respective towns and villages. The valuations of every special franchise as so fixed by the state board shall be entered by the assessors or other officers in the proper column of the assessment-roll before the final revision and certification of such roll by them, and become part thereof with the same force and effect as if such assessment had been originally made by such assessor or other officer. If a special franchise assessed in a town is wholly within a village, the valuation fixed by the state board for the town shall also be the valuation for the village. If a part only of such special franchise is in a village, or is in a village situated in more than one tax district, it shall be the duty of the village assessors to ascertain and determine what portion of the valuation of such franchise, as the same has been fixed by the state board,

shall be placed upon the tax-roll for village purposes. The valuation apportioned to the town shall be the assessed valuation for highway purposes, and in case part of such special franchise shall be assessed in a village and part thereof in a town outside a village, the commissioner of highways of the town and village shall meet on the third Tuesday in August in each year and apportion the valuation of such special franchises between such town outside the village and such village for highway purposes. In case of disagreement between them the decision of the supervisor of the town shall be final. The town assessors shall make an apportionment among school districts at the time and in the manner required by section thirty-nine of this chapter. The valuation so fixed by the state board shall be the assessed valuation on which all taxes based on such special franchise in the city, town or village for state, municipal, school or highway purposes shall be levied during the next ensuing year. It shall not be necessary for the state board of tax commissioners to give notice to any person, copartnership, association or corporation of the valuation of a special franchise located in any village for village purposes except in a case where such valuation is required to be made for such village purposes by the state board of tax commissioners. The assessors or other taxing officer, or other local officer in any city, town or village, or any state or county officer, shall on demand furnish to the state board of tax commissioners any information required by such board for the purpose of determining the value of a special franchise.

[Added by L. 1899, Ch. 712, § 2, and amended by L. 1904, Ch. 382, § 1.]

§ 43. Report to state board of tax commissioners. Every person, copartnership, association or corporation subject to taxation on a special franchise, shall, within thirty days after this section takes effect, or within thirty days after such special franchise is acquired, make a written report to the state board of tax commissioners containing a full description of every special franchise possessed or enjoyed by such person, copartnership, association or corporation, a copy of the special law, grant, ordinance or contract under which the same is held, or if possessed

or enjoyed under a general law, a reference to such law, a statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed, together with any other information relating to the value of such special franchise, required by the state board. The state board of tax commissioners may from time to time require a further or supplemental report from any such person, copartnership, association or corporation, containing information and data upon such matters as it may specify. Every report required by this section shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the association or corporation, or one of the persons or one of the members of the copartnership making the same, to the effect that the statements contained therein are true. Such board may prepare blanks to be used in making the reports required by this section. Every person, copartnership, association or corporation failing to make the report required by this section, or failing to make any special report required by the state board of tax commissioners within a reasonable time specified by it, shall forfeit to the people of the state the sum of one hundred dollars for every such failure and the additional sum of ten dollars for each day that such failure continues, and shall not be entitled to review the assessment by certiorari, as provided by section forty-five of this chapter.

[Added by L. 1899, Ch. 712, § 2.]

§ 44. Hearing on special franchise assessment. On making an assessment of a special franchise, the state board of tax commissioners shall immediately give notice in writing to the person, copartnership, association or corporation affected, and to each city or town in which such special franchise is subject to assessment, stating in substance that such assessment has been made, the total valuation of such special franchise, and the valuation thereof in each city, town or tax district; and that the board will meet at its office in the city of Albany on a day specified in such notice, which must not be less than twenty nor more than thirty days from the date of the notice, to hear and determine any complaint concerning such assessment. But no notice need be given any such town unless the supervisor thereof shall at least

fifteen days prior to the time fixed for such hearing file with said board a request in writing for notice thereof. Such notice must be served at least ten days before the day fixed for the hearing; and it may be served on a copartnership, association or corporation, by mailing a copy thereof to it at its principal office or place of business; and on a person, either personally or by mailing it to him at his place of business or last known place of residence; and on a city or town by mailing it to the mayor of such city or the supervisor of such town at the address specified in such request. A city or town entitled to notice under this section shall have the right to be heard and to file affidavits and other proofs in respect to the valuation of such .special franchise. Section thirty-six of this chapter applies so far as practicable to a hearing by the state board of tax commissioners under this section.

[Added by L. 1899, Ch. 712, § 2, and amended by L. 1906, Ch. 458, § 1.]

§ 45. Certiorari to review assessment. An assessment of a special franchise by the state board of tax commissioners may be reviewed in the manner prescribed by article eleven of this chapter, and that article applies so far as practicable to such an assessment, in the same manner and with the same force and effect as if the assessment had been made by local assessors; a petition for a writ of certiorari to review the assessment must be presented within fifteen days after the completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law. Such writ must run to and be answered by said state board of tax commissioners and no writ of certiorari to renew any assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any ministerial officer who performs any duty in the collection of said assessment in the same manner as though said local assessors or officers had been parties to the proceeding. The state board of tax commissioners on filing with the city, town or village clerk a statement of the valuation of a special franchise, shall give to the

person, copartnership, association or corporation affected written notice that such statement has been filed, and such notice may be served on a copartnership, association or corporation by mailing a copy thereof to it at its principal office or place of business, and on a person either personally or by mailing it to him at his place of business or last known place of residence.

[Added by L. 1899, Ch. 712, § 2, amended by L. 1900, Ch. 254, § 2.]

§ 45a. Id. Tax commissioners to appear by counsel. In any proceeding for the review of an assessment of a special franchise made by the state board of tax commissioners, said state board of tax commissioners is authorized to appear by counsel to be designated by the attorney-general. The compensation of such counsel and the necessary and proper expenses and disbursements, including the expense of procuring the evidence of experts, incurred or made by him in the defense of such proceeding, and upon any appeals therein, shall when audited and allowed as are other charges against such tax district, be a charge upon the tax district upon whose rolls appears the assessment sought to be reviewed. Where, in one proceeding, there is reviewed the assessment of a special franchise in more than one tax district, separate accounts shall be rendered for said costs, expenses and disbursements to the proper officer of each of said tax districts and audited and allowed by him as aforesaid. For the purposes of this section, the city of New York shall be deemed one tax district.

[Added by L. 1906, Ch. 155, § 1.]

§ 46. Deduction from special franchise tax for local purposes. If, when the tax assessed on any special franchise is due and payable under the provisions of law applicable to the city, town or village in which the tangible property is located, it shall appear that the person, copartnership, association or corporation affected has paid to such city, town or village for its exclusive use within the next preceding year, under any agreement therefor, or under any statute requiring the same, any sum based upon a percentage of gross earnings, or any other income, or any license fee, or any sum of money on account of such special

franchise, granted to or possessed by such person, copartnership, association or corporation, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such city, town or village except money paid or expended for paving or repairing of pavement of any street, highway or public place, shall be deducted from any tax based on the assessment made by the state board of tax commissioners for city, town or village purposes, but not otherwise; and the remainder shall be the tax on such special franchise payable for city, town or village purposes. The chamberlain or treasurer of a city, the treasurer of a village, the supervisor of a town, or other officer to whom any sum is paid for which a person, copartnership, association or corporation is entitled to credit as provided in this section, shall, not less than five nor more than twenty days before a tax on a special franchise is payable, make and deliver to the collector or receiver of taxes or other officer authorized to receive taxes for such city, town or village, his certificate showing the several amounts which have been paid during the year ending on the day of the date of the certificate. On the receipt of such certificate the collector, receiver or other officer shall immediately credit on the tax-roll to the person, copartnership, association or corporation affected the amount stated in such certificate, on any tax levied against such person, copartnership, association or corporation on an assessment of a special franchise for city, town or village purposes only, but no credit shall be given on account of such payment or certificate in any other year, nor for a greater sum than the amount of the special franchise tax for city, town or village purposes, for the current year; and he shall collect and receive the balance, if any, of such tax as required by law.

[Added by L. 1899, Ch. 712, § 2.]

47. Special franchise tax not to affect other tax. The imposition or payment of a special franchise tax as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property subject to a special franchise tax situated in, upon,

under or above any street, highway, public place or public waters, as described in subdivision three of section two shall not be taxable except upon the assessment made as herein provided by the state board of tax commissioners.

[Added by L. 1899, Ch. 712, § 2.]

ARTICLE 8

Equalization of Assessment and Levy of Tax

Section 50. *Equalization by board of supervisors.*
51. *Description of real property of nonresidents.*
52. *Review of assessments against nonresident owners of rents reserved.*
53. *Correction of errors by board of supervisors.*
54. *Reassessment of property illegally assessed.*
55. *Levy of tax by supervisors.*
56. *Tax-roll and collector's warrant.*
57. *Statement of taxes upon certain corporations by clerk of supervisors.*
58. *Statement of valuation to be forwarded to comptroller.*
59. *Abstract of warrant to be furnished county treasurer.*
60. *Certain errors in roll to be corrected.*

§ 50. Equalization by board of supervisors. Subdivision 1. The board of supervisors of each county in this state, at its annual meeting, shall examine the assessment-rolls of the several tax districts in the county, for the purpose of ascertaining whether the valuations in one tax district bear a just relation to the valuations in all the tax districts in the county; and the board may increase or diminish the aggregate valuations of real estate in any tax district, by adding or deducting such sum upon the hundred, as may, in its opinion, be necessary to produce a just relation between all the valuations of real estate in the county; but it shall, in no instance, except as provided in subdivision two of this section, change the aggregate valuations of all the tax districts from the aggregate valuation thereof as made by the assessors.

Subdivision 2. The board of supervisors in any county of the state having a population of more than fifty-five thousand and less than sixty thousand inhabitants according to the federal enumeration next preceding the passage of this act and which adjoins a city of the first class may, in its discretion, when examining the assessment-rolls of the several tax districts of the county, as above provided, exclude from the taxrolls of said districts, to be prepared by said board, such parcels of real property as have been struck down to the county at a tax sale and not redeemed as provided in section one hundred and fifty-two of this act. No such properties shall be so excluded from said tax-rolls except by a resolution of said board adopted at an annual meeting by a vote of a majority of the members thereof. Whenever such real property is so excluded from the tax-rolls by the board the total of the assessed valuations of the real estate of the several tax districts, as the same appear on the completed tax-rolls, shall be the aggregate valuation of the taxable real estate in the county.

[As amended by L. 1905, Ch. 447, § 1.]

[See note 2, page 719.]

§ 51. Description of real property of nonresidents. The board of supervisors of each county, at its annual meeting, shall examine the assessment-rolls of the several tax districts, and shall make such changes in the descriptions of the real property of nonresidents as may be necessary to render such descriptions sufficiently definite for the purposes of collection of taxes by sale thereof. If a sufficiently definite description can not be obtained during the session, the board shall cause the same to be obtained for the next annual session, and the property shall not be taxed until such description is obtained, and shall then be taxed for the year so omitted, in the manner provided for taxing omitted lands.

§ 52. Review of assessment against nonresident owners of rents reserved. If an assessment of taxable rents shall have been made against any person in any tax district of which he is not an actual resident, the board of supervisors of the county shall have the same power and authority in all respects, and it shall be its duty to correct such assessments as

to the valuation of such rents and as to the gross amount for which such persons shall be assessed therefor, as the assessors of a tax district have as to the assessment of personal property of an actual resident of such tax district. The board may reduce the amount of any such assessment, if necessary, to make such assessment just when compared with the other assessments of property upon such roll.

§ 53. Correction of errors by board of supervisors. If it shall be made to appear to the board of supervisors of any county, upon the verified petition of the assessors of any tax district:

First. That any property taxable therein has, by any mistake in transcribing or copying the assessment-roll of the preceding year, been placed on the assessment-roll delivered to the supervisor at a valuation less than actually appearing upon the original roll signed by the assessors, such board shall insert in the assessment-roll of the current year an assessment of the property upon the valuation equal to the difference between the actual valuation made by the assessors and the amount at which, by such mistake, the property was placed upon the roll of the preceding year, and tax the same at the rate per centum imposed upon property in such tax district in the year in which the mistake occurred.

Second. That any taxable property therein has been omitted from the assessment-roll of the preceding year, such board shall place the same on the roll of the current year at its valuation for the preceding year, to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the preceding year.

Third. That taxable property has been omitted from the assessment-roll for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the current year.

A copy of the petition under the second or third subdivision of this section, with a notice of the presentation thereof to the board of supervisors, shall be served personally on the person

alleged to be liable to taxation for the land omitted from the assessment-roll, at least ten days before the meeting of the board of supervisors; and the board of supervisors shall take no action on such petition, unless proof of the personal service of such petition and notice be made to them by affidavit. The board of supervisors shall give to the person alleged to be liable to taxation for such omitted land, an opportunity to be heard, and on such hearing and review the board of supervisors shall have, as to such omitted property all the powers of the assessors of a tax district in reviewing and correcting the assessment-roll. The whole amount of tax levied upon land or property omitted in the tax levy of the preceding year shall be deducted from the aggregate of taxation to be levied on the tax district for the current year before such tax is levied.

[See note 3, page 721.]

§ 54. Reassessment of property illegally assessed. Whenever by the final judgment of a court of competent jurisdiction, it appears to the board of supervisors that any property liable to taxation in any year was erroneously or illegally assessed, and that by reason of such erroneous or illegal assessment, such property did not become subject to taxation for such year, the board shall place the same on the roll of the current year at the valuation thereof, if any, fixed by the assessors for such preceding year; and in case no valuation was fixed by the assessors, such property shall be assessed by the board at such valuation as they may determine for the preceding year. Before fixing such valuation, the board of supervisors shall give to the owners of such property, at the time of the assessment by the board, a notice of at least five days and an opportunity to be heard, and on such hearing, the board shall have, as to such property, all the powers of the assessors of a tax district in reviewing and correcting an assessment-roll. Such property shall be taxed at the rate per centum of such preceding year. The whole amount of tax on property levied in pursuance of this section shall be deducted from the aggregate of taxation to be levied on the tax district for the current year, before such tax is levied.

§ 55. Levy of tax by supervisors. The board of supervisors of each county shall, at its annual meeting, levy the taxes for the county, including the state tax, upon the valuations as equalized by it and estimate and set down in a separate column in the assessment-roll of each tax district therein, opposite to the sums set down as the valuation of real and personal property or property of incorporated companies or of the taxable rents reserved, the sum to be paid as a tax thereon, including the state tax, as fixed by the comptroller. Such assessment-roll shall, when the warrant is annexed thereto, become the tax-roll of the tax district, and a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use.

§ 56. Tax-roll and collector's warrant. On or before December fifteenth in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve not later, however, than the fifteenth day of April in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax roll the several sums mentioned in the last column thereof, opposite their respective names, except taxes upon the shares of stock of banks and banking associations, on or before the first day of the following February, where the same is annexed on or before the fifteenth of December, in each year, as above provided. But where, however, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the first day of June, following the said later date, and further commanding him to pay over on or before the said first day of February or first day of June, as the case may be, all moneys so collected appearing on said roll to the treasurer of the county, if he be a collector of a city or division thereof, or if he be a collector of a town:

1. To the commissioners of highways of the town, such sum as shall have been raised for the support of highways and bridges therein.

2. To the overseers of the poor of the town, such sum as shall have been levied, to be expended by such overseers for the support of the poor therein.

3. To the supervisor of the town, all of the moneys levied therein, to defray any other town expenses or charges.

4. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose in a city or town to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction. The warrant shall authorize the collector to levy such taxes by distress and sale, in case of nonpayment. The corrected assessment-roll, or a fair copy thereof, shall be delivered by the board of supervisors to the collector of the tax district on or before December fifteenth, in each year, unless another date is designated by the board of supervisors in the manner above specified, then in that event, on or before such date so designated.

[As amended by L. 1901, Ch. 550, § 3, and L. 1908, Ch. 308, § 1.]

§ 57. Statement of taxes upon certain corporations by clerk of supervisors. The clerk of each board of supervisors shall, within five days after the tax warrant is completed, deliver to the county treasurer a statement showing the names, valuation of property and the amount of tax of every railroad corporation and telegraph, telephone and electric-light line in each tax district in the county, and on refusal or neglect so to do, shall forfeit to the county the sum of one hundred dollars, to be sued for by the district attorney in the name of the county.

§ 58. Statement of valuation to be forwarded to comptroller. The clerk of each board of supervisors shall,

on or before the second Monday in December, transmit to the comptroller in the form to be prescribed by such comptroller a certificate or return of the aggregate assessed and equalized valuation of the real and personal estate in each tax district as the valuation of such real estate has been corrected by such board, and the amount of tax assessed thereon for town, city, school, county and state purposes. Also the aggregate assessed valuation of personal property classified as follows:

1. Property of resident natural persons assessed pursuant to section twenty-one.

2. Property held by agents, trustees, guardians, executors, or administrators assessed pursuant to sections eight and thirty-two.

3. Property of domestic corporations assessed pursuant to section twelve.

4. Property of nonresident natural persons assessed pursuant subdivision one of section seven.

5. Property of nonresident natural persons assessed pursuant to subdivision two of section seven.

6. Property of foreign corporations assessed pursuant to section seven.

In the city of New York such report shall be made by the department of taxes and assessments.

[As amended by L. 1908, Ch. 307, § 1.]

§ 59. Abstract of warrant to be furnished county treasurer. On or before the twentieth day of December in each year, the clerk of the board of supervisors shall transmit to the treasurer of the county an abstract of the tax-rolls, stating the names of the collectors, the amount of money which each is to collect, the purpose for which it is to be collected, and the persons to whom and the time when it is to be paid. The county treasurer, on receiving such account, shall charge to each collector the amount to be collected by him.

§ 60. Certain errors in roll to be corrected. The assessment of a nonresident parcel of real estate in the resident portion of the roll, the assessment of a resident parcel of

real estate in the nonresident portion of the roll, an error in the name of the owner or occupant or the assessment of a parcel of real estate to the name of a deceased person or to his estate, shall not render the assessment invalid or render the tax levied on the valuation of said real estate invalid. The board of supervisors of each county may at any time before levying the tax as provided in article three of this act at the request of the supervisor of the tax district in which the real estate is situated, correct any errors which may come to his knowledge in the assessment of any parcel of real estate in his district, in either of the cases mentioned in this section.

[Added by L. 1902, Ch. 171, § 2.]

ARTICLE 4
Collection of Taxes

Section 70. *Notice by collector.*
70a. *Notice to nonresidents.*
71. *Collection of taxes.*
72. *Collection of taxes assessed against stock in banks and banking associations.*
73. *Payment of taxes by railroad and certain other corporations.*
74. *Enforcement of tax against telegraph, telephone and electric-light lines.*
75. *Collection of taxes on rents reserved.*
76. *Collection of unpaid taxes on debts owing to non residents of the United States.*
77. *Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.*
78. *Remedy of tenant for taxes on part of lot.*
79. *Payment of taxes on part of lot.*
80. *Payment of taxes on state lands in forest preserve.*
81. *Fees of collector.*
82. *Return by collector of unpaid taxes.*
83. *Return when collection has been enjoined.*
84. *Payment of moneys collected.*

Section 85. *Extension of time for collection.*
86. *Appointment of collector in case of vacancy.*
87. *When sheriff shall execute collector's warrant.*
88. *Satisfaction of collector's bond.*
89. *Unpaid tax on resident real property to be reassessed.*
90. *Payment to creditors of the county.*
91. *Payment of state tax.*
92. *Accounts of county treasurer with comptroller.*
93. *Losses by default of collector or treasurer.*
94. *Receipts for taxes.*
95. *Article, how applicable.*

§ 70. Notice by collector. Every collector, upon receiving a tax-roll and warrant, shall forthwith cause notice of the reception thereof to be posted in five conspicuous places in the tax district, specifying one or more convenient places in such tax district, where he will attend from nine o'clock in the forenoon until four o'clock in the afternoon, at least three days, and if in a city, at least five days, in each week for thirty days from the date of the notice, which shall be the date of the posting or first publication thereof, which days shall be specified in such notice, for the purpose of receiving the taxes assessed upon such roll. The collector shall attend accordingly, and any person may pay his taxes to such collector at the time and place so designated, or at any other time or place. In a city, the notice in addition to being posted shall be published once in each week, for two weeks successively, in a newspaper published in such city. On the written demand of a nonresident owner of real property included in such tax-roll, and the payment by such owner to the collector of the sum of twenty-five cents, the collector shall within twenty-four hours after the receipt of such demand mail in a postpaid envelope directed to such nonresident owner, to the orders to be furnished in such demand, a statement of the amount of taxes assessed against such property with a notice of the dates and places fixed by him for receiving taxes.

[As amended by L. 1899, Ch. 342, § 1.]

§ 70a. Notice to nonresidents. A person who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a town in which he is not actually a resident may file with the town clerk of such town a notice stating his name, residence and post-office address, a description of the premises sufficient to identify the same, and if situated in a village or school district, the name of such village and number and designation of such school district. The town clerk shall, within five days after the delivery of the warrants for the collection of taxes in such tax districts, furnish to the collectors of the town, and the collector of each village and school district in which such real property is situated, and such collectors shall within such time apply for, a transcript of all notices so filed, and such collectors shall within five days after the receipt of such transcripts mail to each person filing such notice, at the post-office address stated therein, a statement of the amount of taxes due on said property. Upon the filing of such notice the town clerk shall be entitled to receive a fee of one dollar from the person offering such notice, which shall be in full for all services rendered hereunder.

[Added by L. 1903, Ch. 338, § 1.]

§ 71. Collection of taxes. After the expiration of such period of thirty days, the collector shall call, at least once, on every person taxed upon such roll, whose taxes are unpaid, at his usual place of residence, if he is an actual inhabitant of such tax district, and demand payment of the taxes charged to him on his property. If any person shall neglect or refuse to pay any tax imposed on him, the collector shall levy upon any personal property in the county belonging to or in the possession of any person who ought to pay the tax, and cause the same to be sold at public auction for the payment of such tax, and the fees and expenses of collection; and no claim of property to be made thereto by any other person shall be available to prevent such sale. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three public places in the tax district where the sale is to be made, at least six days pre-

vious thereto. If the proceeds of such sale shall be more than the amount of such tax, the fees of the collection and the expenses of the sale, the surplus shall be paid to the person against whom the tax was assessed. If any other person shall claim the surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for the payment of whose tax the sale was made, such surplus shall be paid to such other person. If such claim be contested by the person for the payment of whose tax the property was sold, such surplus shall be paid over by the collector to the supervisor of the town, who shall retain the same until the rights of the parties thereto shall be determined by due course of law, or by agreement in writing made by them and filed with the supervisor. The collector upon payment of the taxes shall state in the column of the tax-roll provided therefor, the date of such payment, and shall write his name after such date.

[As amended by L. 1901, Ch. 159, § 2.]

§ 72. Collection of taxes assessed against stocks in banks and banking associations. Every bank or banking association shall retain any dividend until the delivery to the collector of the tax-roll and warrant of the current year, and within ten days after such delivery shall pay to such collector so much of such dividend as may be necessary to pay any unpaid taxes assessed on the stock upon which such dividend is declared. In case the owner of such stock resides in a place other than where the bank or banking association is located, the same power may be exercised in collecting the tax so assessed as is given in case a person has removed from a tax district in which the assessment was made. The tax so assessed shall be and remain a lien on the shares of stock against which it is assessed till the payment of such tax, and if the stock is transferred it shall be subject to such lien. The collector or county treasurer may foreclose such lien in any court of record, and collect from the avails of the sale of the stock the tax assessed against the same. In addition thereto, the same remedy may be had for the collection of the tax on such shares as is now provided by law for enforcing payment of personal tax against residents.

§ 73. Payment of taxes by railroad and certain other corporations. Any railroad, telegraph, telephone or electric-light company may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees, to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law. If not so paid the county treasurer shall notify the collector of the tax district where it is due, and he shall then proceed to collect under his warrant. Until such notice from the treasurer the collector shall not enforce payment of such taxes, but may receive the same, with the fees allowed by law, at any time.

§ 74. Enforcement of tax against telegraph, telephone and electric-light lines. Collection of tax against a telegraph, telephone or electric-light line may be enforced by sale of the instruments and batteries connected with such line, and in case there is not sufficient personal property, together with such instruments and batteries, to pay such tax and the percentage due the collector, he shall return a statement thereof to the county treasurer as other unpaid taxes are returned, and the county treasurer shall proceed to sell such part of the line in the tax district where the tax was levied as may be necessary to satisfy the unpaid taxes and percentage, in the manner now provided by law for the sale of lands on execution, and upon such sale shall execute to the purchaser a conveyance of such part of said line, and the purchaser shall thereupon become the owner thereof. Nothing herein contained shall be construed to prevent collection of such taxes by any procedure now provided by law.

§ 75. Collection of taxes on rents reserved. If any tax upon any such tax-roll upon rents reserved is not paid, the collector shall collect the same by levy and sale of the personal property of the persons against whom the tax is levied, which may be found within the county. If no sufficient personal property belonging to such person can be found in the county, the collector shall collect such tax of the tenant or lessee in possession of the premises, on which the rent is reserved, in the same manner as

if such tax had been assessed against such tenant or lessee. Every such tenant or lessee paying any such tax, or of whom any such tax shall be collected, shall be entitled to have the amount thereof, with interest, deducted from the amount of rent reserved upon such premises, which may be due or may thereafter become due thereon, or may maintain an action to recover the same.

§ 76. Collection of unpaid taxes on debts owing to nonresidents of the United States. If it shall appear by the return of any collector that any tax imposed upon a debt owing to a person residing out of the United States remains unpaid, the county treasurer shall, after the expiration of twenty days from such return, issue his warrant to the sheriff of any county in this state where any debtor of any such nonresident creditor may reside, commanding him to make of the real and personal property of such nonresident the amount of such tax, to be specified in a schedule annexed to the warrant, with his fees and the sum of one dollar for the expense of issuing such warrant, and to return the warrant to the treasurer issuing the same, and to pay over to him the money which shall be collected by virtue thereof, except the sheriff's fees, by a day therein to be specified within sixty days from the date thereof.

The taxes upon several debts owing to a nonresident shall be included in one warrant. The taxes upon several debts owing to different nonresidents may be included in the same warrant, and the sheriff shall be directed to levy the sum specified in the schedule annexed, upon the real and personal property of the nonresidents, respectively, opposite to whose names, respectively, such sums shall be written, with fifty cents for the expenses of the warrant.

Such warrant shall be a lien upon and shall bind the real and personal property of the nonresidents against whom issued from the time an actual levy shall be made upon any property by virtue thereof, and the sheriff to whom the warrant shall be directed shall proceed upon the same, in all respects, with like effect, and in the same manner, as prescribed by law, in respect to execution against property issued upon judgment rendered in the supreme court,

and shall be entitled to the same fees for his services in executing the same, to be collected in the same manner.

§ 77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return. If any sheriff shall neglect to return any such warrant as directed therein, or to pay over any money collected by him in pursuance thereof, he shall be proceeded against in the supreme court by attachment in the same manner, and with like effect, as for similar neglect in reference to an execution issued out of the supreme court in a similar action, and the proceedings therein shall be the same in all respects.

If any such warrant shall be returned unsatisfied, wholly or partly, the county treasurer may obtain an order from a judge of the supreme court of the district, or a county judge of the county, of such treasurer, issuing the warrant, requiring such nonresident or any person having property of such nonresident or indebted to him, to appear and answer concerning the property of such nonresident. The same remedies and proceedings may be had in the name of such county treasurer or comptroller before the officer granting such order, and with a like effect, as are provided by law in proceedings against a judgment debtor supplementary to execution against him, returned wholly or in part unsatisfied.

The expenses of a county treasurer, and such compensation as the board of supervisors may allow him for his services under this section, and for making and transmitting to the assessors of the several towns of his county an abstract or copy of the statements of the agents of nonresident creditors, shall be a county charge.

§ 78. Remedy of tenant for taxes paid by him. If a tax upon real property shall have been collected of any occupant or tenant, and any other person, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover, by action, the amount which such person ought to have paid; or to retain the same from any rent due or accruing from him to such person for the land so taxed.

§ 79. Payment of taxes on part of lot. The collector shall receive the tax on part of any lot, piece or parcel of land charged with taxes, provided the person paying such tax shall furnish such particular specification of such part, and in case the tax on the remainder thereof shall remain unpaid the collector shall enter such specification on his return to the county treasurer, clearly showing the part on which the tax remains unpaid, and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state to the collector who is the owner of such share, and the collector shall enter the name of such owner on his account of arrears of taxes, and such share shall be excepted in case of a sale for the tax on the remainder.

§ 80. Payment of taxes on state lands in forest preserve. The treasurer of the state, upon the certificate of the comptroller as to the correct amount of such tax, shall pay the tax levied upon state lands in the forest preserve, by crediting to the treasurer of the county in which such lands may be situated, such taxes, upon the amount payable by such county treasurer to the state for state tax. No fees shall be allowed by the comptroller to the county treasurer for such portion of the state tax as is so paid.

§ 81. Fees of collector. On all taxes paid within thirty days from the date of notice that he has received the roll, the collector shall be entitled to receive, if the aggregate amount shall not exceed two thousand dollars, two per centum, and otherwise one per centum, in addition thereto. On all taxes collected after the expiration of such period of thirty days, the collector shall be entitled to receive five per centum in addition thereto. The collector shall be entitled to receive from the county treasury two per centum as fees for all taxes returned to the county treasury as unpaid.

§ 82. Return by collector of unpaid taxes. Every collector who makes and delivers to the county treasurer an account of unpaid taxes, upon the tax-roll annexed to his warrant, which he shall not have been able to collect, verified by his affidavit, that the sums mentioned therein remain unpaid, and that he has not, upon

diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, shall be credited by the county treasurer with the amount of such account. In making such return of unpaid taxes, the collector shall add thereto five per centum of the amount thereof. In case such tax is uncollected upon lands assessed to a resident he shall also state the reason why the same was not collected. Any collector who has heretofore failed in making such return of unpaid taxes, may make such return, whether his term of office has expired or not, verified by his affidavit, to the county treasurer any time within eight years after such failure and before the lands against which said taxes are assessed, are advertised for sale pursuant to this act, and in case any collector shall heretofore or hereafter fail to add said five per centum the county treasurer shall add the aforesaid five per centum of the amount of said uncollected tax as aforesaid. Such return shall be indorsed upon or attached to said roll, and shall be in the form to be prescribed by the state board of tax commissioners. Such tax and percentage may be paid to the county treasurer at any time before a return is made to the comptroller. The county treasurer in counties in which lands are sold by him for the nonpayment of taxes, is hereby authorized to incur and pay for such expenses as he may deem necessary for the examination of collector's returns and descriptions of property to to be sold pursuant to this act, and the procurement of proper collector's returns and the examinations and procurement of matters and facts as he may deem necessary to make a valid tax sale hereunder, but such expense shall not exceed the amount of the five per centum added as aforesaid.

[As amended by L. 1901, Ch. 517, § 1.]

§ 83. Return when collection has been enjoined. Any stay, lawfully granted by any court of record by injunction or other order or proceeding, of the collection of any tax existing at the expiration of the period for the collection of the tax under any warrant or process in the hands of the collector or other officer for the collection thereof, or existing at the time of the expiration

of the term of office of the collector or officer holding such warrant, shall operate as an extension of the time within which such collector or other officer may collect such tax until such stay is terminated and for the period of thirty days thereafter. As to all other taxes to be collected under any such warrant or process, the collector or officer holding the warrant or process shall make a return thereof within the time prescribed by law.

§ 84. Payment of money collected. Every collector shall, within one week after the time prescribed in his warrant for the payment of the moneys directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively. The officers and persons other than the county treasurer, to whom any such money shall be paid, shall deliver to the collector duplicate receipts therefor, one of which duplicates shall be filed by the collector with the county treasurer and shall entitle him to a credit in the books of the county treasurer for the amount therein stated to have been received, and no other evidence of such payment shall be received by the county treasurer. If any greater amount of taxes shall be levied in any town than the town charges thereof, and its proportionate share of the state taxes and county charges, the surplus shall be paid by the collector to the county treasurer, who shall place it to the credit of such town, and it shall go to the reduction of the tax upon the town for the succeeding year.

§ 85. Extension of time for collection. The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than May first, following, in case the collector shall pay over all moneys collected by him and make his return of nonresident taxes, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer. Receivers of taxes who have filed a bond as required by statute shall not be required to renew their bonds.

This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter.

§ 86. Appointment of collector in case of vacancy. If a person chosen to the office of collector of a town shall refuse to serve or be disabled from entering upon or completing the duties of his office from any cause, the town board shall forthwith appoint a collector for the remainder of the year, who shall give the same undertaking, be subject to the same duties and penalties and have the same powers and compensation as the collector in whose place he was appointed. The supervisor of the town shall forthwith give notice of such appointment to the county treasurer. Such appointment shall not exonerate the former collector or his sureties from any liability incurred by him or them. If a warrant shall have been issued by the board of supervisors before the appointment of a collector to fill a vacancy or before the appointment of a collector under this section, the original warrant, if obtainable, shall be delivered to the collector so appointed and shall give him the same powers as if originally issued to him. If such warrant is not obtainable, a new one shall be issued by the chairman and clerk of the board of supervisors of the county, directed to the collector appointed, with the same force and effect as if originally issued to him. Upon any such appointment, the supervisor of the town or ward, if he shall deem it necessary, may extend the time limited for the collection of taxes, for a period not exceeding thirty days, and forthwith give notice of such extension to the county treasurer.

§ 87. When sheriff shall execute collector's warrant. If the collector of any tax district in the state shall neglect or refuse to execute an official bond or undertaking as required by law, or the supervisor of the town shall refuse or neglect to approve and file the same, within the time prescribed by law, and a new collector shall not have been appointed within ten days after the time when such bond or undertaking should have been filed, the board of supervisors shall deliver the tax-roll or a copy thereof

with the warrant annexed, to the sheriff, who shall give a like undertaking as is required from the collector, and who shall then proceed with the collection of the taxes levied therein in like manner as collectors are authorized by law to do, and with like powers and subject to the same duties and obligations. Every such warrant shall require all payments therein specified to be made by the sheriff within sixty days after the receipt of the warrant by him. The expense of the collection of such taxes by him, if any, over and above the fees lawfully chargeable by the collector, shall be audited by the board of supervisors and shall be a charge upon the town.

§ 88. Satisfaction of collector's bond. Upon the settlement of the account of taxes directed to be collected by a collector in any town or city, except in the city of New York, the county treasurer shall, if requested, and if the collector shall have fully paid over or duly accounted for all the taxes which he was by law to collect, give to such collector or any of his sureties a written certificate of such settlement, duly acknowledged, and upon the filing thereof in the office of the clerk where the undertaking is recorded, the clerk shall enter satisfaction of such undertaking which shall thereby be discharged; except that in counties containing cities of the first class such satisfaction when so entered shall only discharge the lien of said bond or undertaking upon the real estate of the collector and his sureties, but the liability of the collector and his sureties upon such bond or undertaking for a failure upon the part of such collector to pay over moneys collected by him shall be in no wise impaired.

[As amended by L. 1899, Ch. 321, § 1.]

§ 89. Unpaid taxes on resident real property to be reassessed. When the tax on any real property, not assessed as nonresident, is returned as unpaid and so remains, the county treasurer shall immediately deliver a transcript thereof to the supervisor of the tax district in which such tax was assessed. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to said treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary,

he may cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to said treasurer, and be a legal charge upon such real property and be collected with the taxes thereon. The amount of such tax shall bear interest at the rate of eight per centum per annum from the first day of February until paid, or until the sale of such property to satisfy such tax by the county treasurer, or if the property is located in a county embracing a portion of the forest preserve, until the return of such unpaid tax to the comptroller. And such real property and the tax thereon shall be regarded for all purposes of assessment, collection and sale as nonresident, and subject to all the provisions of the tax law in relation to nonresident real property and nonresident taxes.

[As amended by L. 1902, Ch. 171, § 3.]

§ 90. Payment to creditors of the county. Each county treasurer shall pay to the creditors of the county from the moneys paid to him by the collectors of taxes of the several towns therein, such sums and in such manner as the board of supervisors of the county direct.

§ 91. Payment of state tax. The comptroller shall charge each county treasurer with the amount of the state tax levied on his county, except the tax for schools, crediting him with his fees, if any, but no fees shall be allowed by the comptroller for such portion of the state tax as is credited by him for unpaid nonresident taxes. The county treasurer of each county shall, after retaining his fees thereon, at the rate of one per centum thereof, which shall not, however, in any case exceed fifteen hundred dollars, for all taxes for state purposes, including schools, pay the state tax to the treasurer of the state, as follows: One-third of the state tax exclusive of the state tax for schools on or before the fifteenth day of February, one-third thereof on or before the fifteenth day of April, and unless otherwise provided by law, the balance thereof on or before the fifteenth day of May in each year, and notify the comptroller of such payment. Whenever the state tax for schools, payable by any county, shall exceed the appor-

tionment to such county of state school moneys as made by the state superintendent of public instruction, in accordance with the provisions of the consolidated school law, such excess shall be paid by the treasurer of such county to the treasurer of the state on or before the fifteenth day of March in each year, and such treasurer shall notify the state superintendent of public instruction of such payment. If there are not sufficient funds in the county treasury standing to the credit of any town to pay the state tax chargeable thereto, the treasurer shall borrow sufficient money upon the credit of the county and charge the same against such town, with interest thereon until the same is paid. If any county treasurer shall not pay over the state tax, including state tax for schools, as herein directed, the comptroller shall charge on all sums withheld such rate of interest as shall be sufficient to repay all expenditures incurred by the state in borrowing money equivalent to the amount so withheld, and such additional rate as he shall deem proper, not exceeding ten per centum, from the dates hereinbefore provided for such payments in each year, which shall be regarded as funds in the hands of the county treasurer belonging to the state and for which his sureties and county shall be liable. The fees of the county treasurer for collecting and paying over the school tax shall be allowed and paid by the superintendent of public instruction.

[As amended by L. 1902, Ch. 378, § 1.]

§ 92. Accounts of county treasurer with comptroller. The comptroller shall state annually on June first, the account of each county treasurer, and if any part of a state tax is unpaid at that date, the comptroller shall transmit by mail to the county treasurer a copy of such accounts and a requisition that he must pay the balance due the state within thirty days, and if the tax is not paid within such time, the comptroller shall, unless he is satisfied by due proof that the treasurer has not received such balance, and has used due diligence in collecting the same, forthwith deliver a copy of the account to the attorney-general, who shall take the necessary proceedings to collect the same of the county treasurer or his sureties or otherwise, with interest as pro-

vided by the last preceding section. The comptroller may also, in his discretion, direct the board of supervisors of the county to institute the necessary proceedings on the undertaking of such county treasurer and his sureties. The comptroller shall also transmit to the board of supervisors on or before October tenth, a statement of account between his office and the county treasurer.

§ 93. Losses by default of collector or treasurer. All losses sustained, and all deficiencies in any taxes, or in the payments to be made therefrom, by reason of the default of any collector, shall be chargeable to the town or city of which he is collector. If occasioned by the default of the treasurer of any county in the discharge of his official duties, such losses shall be chargeable to such county. Any judgment against such treasurer for any such loss or deficiency on account of the state tax upon which an execution shall have been issued and returned unsatisfied shall be conclusive as to the fact of such loss or deficiency, and the amount of such deficiency shall thereupon become a charge against such county, and the board of supervisors thereof shall add all such losses or deficiencies to the next year's taxes of such town, city or county, and levy the same thereon.

§ 94. Receipts for taxes. The collector shall deliver a receipt to each person paying a tax, specifying the date of such payment, the name of such person, the description of the property as shown on the assessment-roll, the name of the person to whom the same is assessed, the amount of such tax, and the date of the delivery to him of the assessment-roll on account of which such tax was paid. For the purpose of giving such receipt, each collector shall have a book of blank receipts, so arranged that when a receipt is torn therefrom a corresponding stub will remain. The state board of tax commissioners shall prescribe the form of such receipts, stubs and books and they shall be furnished to the collector by the board of supervisors, at the expense of the county. At the time of giving such a receipt, the collector shall make the same entries on the corresponding stub as are required to be made on the receipt. Such book shall be subject to public inspection

and shall be filed by the collector with his return, together with the assessment-roll in the office of the county treasurer.

[As amended by L. 1897, Ch. 489, § 1.]

§ 95. Article, how applicable. This article shall apply to all the cities or towns of the state, in so far as the matters herein provided for do not conflict with the special and local laws of such cities or towns.

[Added by L. 1897, Ch. 489, § 2.]

ARTICLE 5

Collection of Nonresident Taxes

Section 100. *Return of unpaid nonresident taxes.*
101. *Rejection of taxes.*
102. *Admission of nonresident taxes by comptroller and its effect.*
103. *Payment to the county treasurer of excess of arrears credited.*
104. *Cancellation of tax by comptroller.*
105. *Transmittal of statement of canceled taxes to board of supervisors.*
106. *Correction of imperfect descriptions.*
107. *Nonresident taxes, when and how paid the comptroller.*
108. *Reduction of overcharges.*
109. *Overpaid taxes.*

§ 100. Return of unpaid nonresident taxes. The collector shall return the original assessment-roll to the county treasurer, and when the treasurer finds an account of unpaid taxes on real property or unpaid taxes on corporations, received from a collector to be a true transcript of such original assessment-roll to which the collector's warrant is attached with the descriptions furnished by the supervisor as provided in section eighty-nine, he shall add to it a certificate that he has examined and compared the account with such roll and found it to be correct, and after crediting the collector with the amount thereof, he shall, except

in Saint Lawrence, Lewis, Clinton and Oneida counties, in case his county embraces a portion of the forest preserve, before the first day of May next ensuing, transmit such account, affidavit and certificate to the comptroller who may before acting thereon return any such account to the county treasurer for correction, who shall make such correction and return to the comptroller in one month thereafter or as the comptroller may otherwise direct.

[As amended by L. 1906, Ch. 189, § 1.]

§ 101. Rejection of taxes. The comptroller shall examine every account of arrears of taxes on lands of nonresidents received from the county treasurer and reject all taxes entered therein, found to be erroneous, or charged on lands imperfectly described, and shall annually on or about September first, transmit to each county treasurer a transcript of the taxes of the preceding year in any tax district of his county which shall have been rejected for any cause, with the grounds of such rejection. The comptroller may correct the description of real property in cases where the error is of such nature that the word, words or figures necessary to correct the same are self-evident from the context.

[As amended by L. 1902, Ch. 171, § 5.]

§ 102. Admission of nonresident taxes by comptroller and its effect. The comptroller shall admit all such taxes, properly assessed, and credit the county treasurer therewith, and such account, when accepted by him, shall be deemed conclusive evidence of the regularity and validity of all taxes therein so admitted, and all prior proceedings in assessing the lands and levying and collecting such taxes, except when it shall be satisfactorily proven to the comptroller that any such tax was paid in the county, or that there was no legal right to levy the same, or that it arose from a double assessment, the tax levied on one of which has been paid.

§ 103. Payment to the county treasurer of excess of arrears credited. If the arrears of taxes on lands of nonresidents credited to the treasurer of any county by the comptroller

shall exceed the state tax in such county, the comptroller shall pay such excess, or the whole amount of such arrears, if there be no state tax, after deducting therefrom any balance due from the county, to the county treasurer, and the whole amount of such arrears and taxes shall thereafter belong to the state and be collected for its benefit.

§ 104. Cancellation of tax by comptroller. The comptroller shall cancel any tax credited to a county upon the books in his office, which he shall discover, after the transmission of the annual transcript of rejected taxes of such county to the county treasurer, to be erroneous, or charged on lands imperfectly described, and charge such taxes to the county in which such lands shall lie, with the interest thereon from March first, in the year following the levy of the taxes, to February first next after such cancellation. The comptroller shall cancel any tax returned as unpaid if it shall be made to appear to him that previously to such return it was paid to the collector or county treasurer, and if it shall also have been paid into the state treasury, he shall cause it to be repaid out of the treasury to the person by whom such payment shall have been made.

§ 105. Transmittal of statement of canceled taxes to board of supervisors. The comptroller shall transmit a transcript of the returns of all taxes canceled, with the addition of interest thereon, to the county treasurer, who shall deliver a copy thereof to a supervisor of the tax district in which such taxes were assessed, by whom it shall be returned to the board of supervisors at their next annual meeting. If such tax district shall have been divided since the assessment, the county treasurer shall deliver such transcript to the board of supervisors at their next annual meeting. If any such cancellation was by reason of the tax having been paid before the same was returned by the county treasurer, such treasurer shall present the transcript to the board of supervisors of the county, and the amount of such tax, with the interest, shall be collected by such board of the collector or the county treasurer who made the erroneous returns, and shall be paid into the state treasury.

§ 106. Correction of imperfect descriptions. The supervisor of the tax district in which any lands are situated, upon which a tax shall have been rejected by the comptroller, or shall have been canceled and charged to the county to which it had previously been credited, shall add to the assessment-roll of the tax district in which the land is situated for the year during which a transcript of the returns of such taxes shall have been forwarded by the comptroller to the county treasurer, an accurate description of such lands, if he can obtain the same, the correct amount of taxes thereon, the tax of each year and each kind of tax separately, and shall furnish the comptroller with all such maps and surveys of such lands as shall be required by him. Such supervisor may, if necessary, cause a survey and map of each lot or parcel returned for more perfect description to be made, and the expense of such survey and map shall be a town charge. The board of supervisors shall direct the collection of such taxes so added to such assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If any such supervisor shall not fully comply with the provisions of this section the comptroller shall not thereafter admit, but shall reject, all such reassessed, canceled or rejected taxes as may be returned to him. If such taxes are not levied upon such lands as herein required, the board of supervisors shall cause the same, with interest thereon, to be levied upon the tax district in which originally assessed, and collected with the other taxes of the same year. If the tax district shall have been divided since such assessment, such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in the limits of such original tax districts in such equitable manner as it may deem proper.

§ 107. Nonresident taxes, when and how paid to comptroller. The comptroller shall, at any time after August first next after receiving statement thereof from the county treasurer, furnish any person desiring to pay the taxes on any parcel of land, a certificate of the amount of such taxes, interest and charges, and the state treasurer may receive payment therefor

upon such certificate, which shall be countersigned by the comptroller and entered in the books of his office. Such interest shall begin August first of such year, and be at the rate of ten per centum per annum. Any person claiming a divided or undivided part in any parcel may pay to the state treasurer any part of the amount due thereon, proportionate to the share or interest claimed by him, on the certificate of the comptroller. The remaining tax and charges shall be a lien on the residue of the land or interest only. If the land has been subdivided since the assessment, the comptroller may require a map of the subdivisions. Any person may pay the tax for any one year on any tract or lot of land without paying the tax of any other year.

§ 108. Reduction of overcharges. If any tract or lot of land shall have been returned as containing a greater quantity of land than it actually contained, the amount overcharged shall be deducted. If the tax shall have been paid according to such return, the overcharge shall be refunded out of the treasury upon the production to the comptroller of satisfactory proof of the quantity actually contained in each tract or lot at the time of the assessment. No such overcharge shall be canceled nor such overpayments refunded, unless application shall be made to the comptroller before the sale of such lands, and within six years after the assessment. If the whole amount of the tax shall have been paid to the county treasurer out of the state treasury, the comptroller shall charge the amount so refunded with interest and charges thereon to the treasurer of the county to which the tax was returned, and shall transmit an account thereof to him. The county treasurer shall deliver such account to the board of supervisors at their next annual meeting, which shall cause the amount thereof to be added to the taxes of the tax district in which the tax was assessed, and when collected it shall be paid into the treasury of the county.

§ 109. Overpaid taxes. If it shall satisfactorily appear to the comptroller that the amount of any tax has been paid, and afterward other money has been paid into the state treasury on

account of such tax, or that the amount of any tax has been overpaid to the treasurer of the state, he may draw his warrant on the treasury for the amount paid in excess of the tax due, in favor of the person paying the same.

ARTICLE 6

Sales by Comptroller for Unpaid Taxes and Redemption of Lands

Section 120. *Notice of sale.*
121. *Maps to be furnished comptroller.*
122. *Sale, how conducted.*
123. *Purchases by comptroller for state or county.*
124. *Withdrawal from sale of lands upon which the state has a lien.*
125. *Payment of bids and certificate of purchase.*
126. *New certificate upon setting aside sale.*
127. *Redemption of lands.*
128. *Redemption of lands conjointly assessed.*
129. *Prohibition of the despoliation of lands sold.*
130. *Notice of unredeemed lands.*
131. *Comptroller's deed.*
132. *Effect of former deeds.*
133. *Possession of lands by the state.*
134. *Notice to occupants.*
135. *Certificate of nonredemption and completion of title.*
136. *Redemption by occupant and certificate of redemption.*
137. *Redemption by occupant before notice and effect of failure to redeem.*
138. *Lien of mortgage not affected by tax sale.*
139. *Redemption by mortgagee before notice.*
140. *Cancellation of sales.*
141. *Setting aside cancellation of sale.*
142. *Expenses of sale.*
143. *Payment of moneys into state treasury.*

§ 120. Notice of sale. The comptroller may sell any lands heretofore or hereafter returned to him for nonpayment of any tax thereon, if such tax and the interest thereon, or any part thereof shall remain unpaid for one year after February first, following the year in which the tax was levied. He shall make out a list of all such lands in any county and transmit to the county treasurer thereof, at least eighteen weeks before the commencement of the sale, a number of copies of such list sufficient to furnish five copies to the county treasurer, two copies to the county clerk and two copies to the clerk of each town and city in which such lands are situated. The county treasurer shall transmit the same to such officers. The comptroller shall publish such list with a notice that on a day to be specified therein and the succeeding days so much of such lands as may be necessary to discharge the taxes, interest and charges due thereon at the time of sale, will be sold at public auction at the capitol in the city of Albany. Such list shall be inserted in two newspapers published in such county, once in each week for twelve successive weeks prior to the commencement of the sale, and in the body of the newspapers and not in a supplement. If there are not two newspapers published in the county, the publication shall be in two newspapers which the comptroller shall determine to be most generally circulated in the county. Due proof of the publication of such list and notice in each newspaper shall be made and filed in the office of the comptroller within twenty days after the last publication. The expense of printing, publishing and transmitting such list shall be audited by the comptroller and paid out of the state treasury. No error in the description of the lands in any list published in any newspaper shall render any sale void or in any manner affect its validity.

§ 121. Maps to be furnished comptroller. The comptroller may apply to the supervisor of any town for maps of any tract of land returned from such town for nonpayment of taxes, if he deem it necessary in order to test the correctness of the description thereof, preparatory to a sale of such lands, and the supervisor shall furnish such maps at the expense of the town, if

they can be procured; if not, he shall furnish such descriptions of the lands as he can obtain, with a statement of the quantity in each subdivision, if the same is divided. The treasurer of every county shall, on receiving a list of lands to be sold at a state sale transmit to the comptroller, at least one month before any state tax sale, a certified list of all lands bid in at any tax sale in the name of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

§ 122. Sale, how conducted. On the day mentioned in the notice of sale the comptroller shall commence the sale of the lands specified in the lists annexed to the notice, and continue the sale from day to day, until so much of each parcel shall be sold as will be sufficient to pay all the taxes thereon for the years for the taxes of which such sale shall be made, with the interest and charges thereon. In case no purchaser bids the amount due on any lot or parcel, the comptroller is authorized to bid in such lot or parcel for the state. The comptroller may, in his discretion, decline to receive any bid on any parcel of land, if in his opinion it is made by or for any person not acting in good faith, and any such land shall be sold at such sale the same as if such bid had not been made thereon. And in case the land is located in a county outside the forest preserve, the comptroller may sell and assign the certificate therefor at any time before the expiration of the period for redemption, on such terms as to him shall seem for the best interests of the state.

§ 123. Purchases by comptroller for state or county. The comptroller shall bid in for the state all lands of the state, and also all lands which may have been bid in by or for the state at any tax sale which has not been canceled, or from which said lands have not been duly redeemed, liable to be sold at

any tax sale held by him, or lands that are then mortgaged to the commissioners for loaning certain moneys of the United States, and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been canceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be subject to the same right of redemption as purchases by individuals; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one

year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale for which has not been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

[As amended by L. 1897, Ch. 233, § 1.]

§ 124. Withdrawal from sale of lands upon which the state has a lien. No land against which the people of the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be withdrawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the pay-

ment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

§ 125. Payment of bids and certificate of purchase. Every purchaser at any sale of lands by the comptroller under this article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

§ 126. New certificate upon setting aside sale. If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it

would have acquired had the land been bid in for it at the sale.

§ 127. Redemption of lands. The owner or occupant of any lands sold by the comptroller for taxes, or any other person having an interest therein at the time of the sale, may redeem the same from such sale at any time within one year after the last day of the sale, by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

§ 128. Redemption of lands conjointly assessed. If the lands of one person shall be sold for taxes assessed conjointly on his lands and lands of another, and the latter shall not pay his due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover, after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other judgments, pursuant to the tax law, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale and conveyance, shall be presumptive evidence of all facts therein stated.

§ 129. Prohibition of the despoliation of lands sold. Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his

deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by leaving the same at the residence of such person, or with any member of his family of suitable age and discretion. The notice shall describe such lands, substantially as sold, shall state that it was sold for taxes by the comptroller, and that an action to recover the value of the buildings, timber or other products destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation. If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice shall have been made, shall be liable to pay to the holder of the tax sale certificate therefor the full value of any buildings so destroyed or removed therefrom, and of all the timber, bark or other products so cut or destroyed or removed therefrom, from the date of the sale of such land to the termination of such action, and may be restrained by injunction from committing any waste thereon.

§ 130. Notice of unredeemed lands. The comptroller shall, at least three months before the expiration of the one year allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for at least six weeks successively, the last publication to be at least six weeks before expiration of the year, in the newspapers designated by the board of supervisors of the county in which such lands are situated to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. If more than two newspapers in any county are designated in pursuance of law to publish the session laws, such publication shall be made in two of the newspapers so designated to be selected by the comptroller, representing different political parties. If no newspaper shall have been so designated in any county such publication shall

be made in two newspapers in the county, to be selected by the comptroller, and if there shall not be two newspapers published in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.

§ 131. Comptroller's deed and application therefor. The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold), must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two, except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall, after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a convey-

ance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comptroller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such conveyance such presumption shall be conclusive. Every certificate of conveyance executed by the comptroller under this act may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven.

[As amended by L. 1902, Ch. 344, § 1.]

§ 132. Effect of former deeds. Every such conveyance heretofore executed by the comptroller, county treasurer or county judge and all conveyances of the same lands by his grantee or grantees therein named, which have for two years been recorded in the office of the clerk of the county in which the lands conveyed thereby are located, and all outstanding certificates of a tax sale heretofore held by the comptroller, that shall have remained in force for two years after the last day allowed by law for redemption from such sale, shall be conclusive evidence that the sale and proceedings prior thereto, from and including the assessmcnt of the lands, and all notices required by law to be given previous to the expiration of the time allowed for redemption, were regular and were regularly given, published and served according to the provisions of all laws directing and requiring the same or in any manner relating thereto, but all such conveyances and certificates, and the taxes and tax sales on which they are based, shall be subject to cancellation, by reason of the payment of such taxes, or by reason of the levying of such taxes by a town or ward having no legal right to assess the land on which they are laid, or by reason of any defect in the proceedings affecting the jurisdiction upon constitutional grounds, on

direct application to the comptroller, or in an action brought before a competent court therefor; provided, however, that such application shall be made, or such action brought, in the case of all sales held prior to the year eighteen hundred and ninety-five, within one year from the passage of this act; and in the case of the sale of eighteen hundred and ninety-five and of all sales hereafter held, that such application shall be made, or such action brought, within five years from the expiration of the period allowed by law for the redemption of lands sold at the particular sale sought to be canceled.

§ 133. Possession of lands by the state. The comptroller may advertise once a week, for at least three weeks successively, a list of the wild, vacant and forest lands to which the state holds title, from a tax sale or otherwise, in one or more newspapers to be selected by him, published in the county in which the lands are situated, and from and after the expiration of such time, all such wild, vacant and forest lands are hereby declared to be and shall be deemed to be in the actual possession of the comptroller, and such possession shall be deemed to continue until he has been dispossessed by the judgment of a court of competent jurisdiction.

§ 134. Notice to occupants. If any lot or separate tract of land sold for taxes by the comptroller and conveyed, or any part thereof shall, at the time of the expiration of one year given for the redemption thereof, be in the actual occupancy of any person, the grantee to whom the same shall have been conveyed, or the person claiming under him shall within one year from the expiration of the time to redeem, serve a written notice on the person occupying such land, either personally or by leaving the same at the dwelling-house of the occupant, with a person of suitable age and discretion belonging to his family. If the occupant does not reside in the tax district in which the real estate is situated the notice may be served by mail in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange. Service on one joint tenant or tenant in common shall be service on all the joint tenants or tenants in

common. Service on a tenant shall be service on his landlord. The term "occupant" shall be construed to mean a person who has lawfully entered upon the land so occupied, and is in possession of the same to the exclusion of every other person. And the term "occupancy" shall mean the actual lawful and exclusive use and possession of such lands and premises by such an occupant. The notice shall state in substance, the sale and conveyance of the land, the person to whom made, the amount of consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum thereon and of the sum paid for the deed, and that unless such consideration money and percentage with the sum paid for the deed, shall be paid into the state treasury for the benefit of the grantee, within six months after the time of filing in the comptroller's office of the evidence of the service of such notice, the conveyance shall become absolute and the occupant and all others interested in the land be forever barred from all right or title thereto. No conveyance made in pursuance of this section shall be recorded until the expiration of the time mentioned in such notice, and the evidence of the service of such notice shall be recorded with such conveyance.

[As amended by L. 1902, Ch. 171, § 6.]

§ 135. Certificate of nonredemption and completion of title. Within one month after the service of any such notice, the grantee or person claiming under him, in order to complete his title to the land conveyed shall file with the comptroller a copy of the notice served, with the affidavit of a person, certified as credible by the officer before whom the affidavit is taken, that the notice was duly served specifying the mode of service. If the comptroller shall be satisfied that the proper notice has been duly served, and if the moneys required for the redemption of such land shall not have been paid within the six months, he shall under his hand and official seal certify such facts, and the conveyance before made shall thereupon become absolute and the occupant and all others interested in such lands shall be forever barred from all right and title thereto.

§ 136. Redemption by occupant and certificate of redemption. The occupant, or any other person having an interest therein at the time of the sale, may at any time within the six months mentioned in such notice redeem such land by paying into the treasury the consideration money with the addition of thirty-seven and one-half per centum thereon and the amount paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the redemption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, his grantee or person claiming under him, shall, in addition to other facts now required to be stated therein, contain a specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing in the office of the comptroller satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum of such amount and the further addition of the sum paid for the deeds, as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by the comptroller.

§ 137. Redemption by occupant before notice and effect of failure to redeem. The occupant of any lot or separate tract of land sold for taxes by the comptroller, or any part thereof, or any person who had the title thereto or an interest therein at time of the sale may, at any time before the service of such notice by the purchaser or the person claiming under him and within two years from the expiration of the year allowed by

law for the redemption thereof and not thereafter, redeem any land so occupied, by filing in the office of the comptroller, satisfactory evidence of the occupancy required, and by paying to him the consideration money for which the lands to be redeemed were sold and thirty-seven and one-half per centum thereon, with the sum paid for the deed, if any. On application for such redemption the comptroller may appoint a commissioner to take all material evidence offered with reference to the occupation of the lands in question. The hearing shall be had in the county where the land is situated, on at least ten days' notice to the party applying for the redemption. The commissioner shall have the same power to issue subpœnas and proceed with the examination of witnesses under oath, as is had by a referee in a court of record. His compensation shall not exceed six dollars per day and shall be taxed by the comptroller and paid upon his warrant by the treasurer. He shall report the testimony taken by him with his opinion thereon, to the comptroller for his decision. Such occupant or other person shall also pay to the comptroller such amounts as may have been paid to the state for subsequent taxes thereon, or for redemption from subsequent tax sales thereof, and if such lot has been legally exempt from taxation for one or more years subsequent to the sale, a sum equal to the gross amount of taxes and interest which would have been due thereon, if it had been taxed during each of the years it was so exempt, on its assessed valuation, and at the rate per centum of taxation thereon for the year when last returned to the comptroller's office. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the occupant and all other persons barred forever.

§ 138. Lien of mortgage not affected by tax sale. The lien of a mortgage, duly recorded or registered at the time of the sale of any lands for nonpayment of any tax or assessment thereon, shall not be destroyed, or in any manner affected, except as provided in this section. The purchaser at any such sale shall give to the mortgagee a written notice of such sale within one year from the expiration of the time to redeem, and in case of

tax sales heretofore held, where the time of redemption by mortgagees has not expired, within three years from the passage of this act, requiring him to pay the amount of purchase-money, with interest at the rate allowed by law in case of redemption by occupants, within six months after giving the notice. Such notice may be given either personally or in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange, and a notarial certificate thereof shall be presumptive evidence of the fact that may be recorded in the county in which the mortgage was recorded, in the same manner and with the same effect as a deed or other evidence of title of real property.

[As amended by L. 1897, Ch. 373, § 1.]

§ 139. Redemption by mortgagee before notice. The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes, and before the expiration of six months from the giving of the notice required by this article to be given to a mortgagee, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the comptroller a written description of his mortgage, and by paying to the state treasurer, upon the certificate of the comptroller, for the use of the purchaser, his heirs or assigns, the sum mentioned in his certificate, with interest at the rate allowed by law in case of redemption by occupants from the date of such certificate. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage. Provided, however, that the notice required to be given under this and the last preceding section shall be directed only to such persons as shall within two years from the time of such sale, and in case of all sales held before April twenty-fourth, eighteen hundred and ninety-seven, the date of the taking effect of chapter three hundred and seventy-three of the laws of eighteen hundred and ninety-seven, where the time allowed by law for redemption by mortgagees had not then expired, within two years from April twenty-fourth, eighteen hun-

dred and ninety-seven, file in the office of the comptroller a notice, stating the names of the mortgagor and mortgagee, the date of the mortgage, and the amount claimed to be due thereon, and the county, town and tract in which the mortgaged premises are situated, with the number of the lot on which said mortgage is claimed to be a lien, with the name of the person or persons claiming notice, their residence, and the post-office to which such notice shall be addressed. A purchaser of mortgaged premises at a sale thereof under and in pursuance of a judgment or decree of foreclosure of a mortgage thereof, held within two years after April twenty-fourth, eighteen hundred and ninety-seven, shall be deemed in all actions and proceedings relating to the redemption of said premises from any previous tax sales thereof, to have been the holder of said mortgage and to have been entitled to take the like proceedings for the redemption of said premises from such tax sales and with the like effect, as the holder of such mortgage would have been entitled to if there had been no foreclosure of such mortgage.

[As amended by L. 1897, Ch. 373, § 2 and by L. 1901, Ch. 605, § 1.]

§ 140. Cancellation of sales. The comptroller shall not convey any lands sold for taxes if he shall discover before the conveyance that the sale was for any cause invalid or ineffectual to give title to the lands sold; but he shall cancel the sale and forthwith cause the purchase-money and interest thereon to be refunded out of the state treasury to the purchaser, his representatives or assigns. If the error originated with the county or town officers the sum paid shall be a charge against the county from which the tax was returned, and the board of supervisors thereof shall cause the same to be assessed, levied and collected and paid into the state treasury. If he shall not discover that the sale was invalid until after a conveyance of the lands sold shall have been executed he shall, on application of any person having any interest therein at the time of the sale, on receiving proof thereof, cancel the sale, refund out of the state treasury to the purchaser, his representatives or assigns, the purchase-money and interest thereon, and

recharge the county from which the tax was returned with the amount of purchase-money and interest from the time of sale, which the county shall cause to be levied and paid into the state treasury. On any such application the comptroller may appoint a commissioner with like powers and duties as in case of an application for redemption; provided, however, that in any county which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

§ 141. Setting aside cancellation of sale. The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in either of the following cases:

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to be published, once in each week for three weeks immediately

preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at their last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such cancellation is set aside, and every such cancellation set aside by the comptroller shall in every and all respects have the same force and effect as though no cancellation thereof had ever been made.

[As amended by L. 1897, Ch. 392, § 1.]

§ 142. Expenses of sale. The expenses attending any sale for taxes under this article, including the expenses of printing and publishing lists and notices and transmitting copies thereof, and of all other things required to be done before the sale shall be had, shall be a charge on the lands liable to be sold; and the comptroller shall add to the taxes, interest and other charges on each parcel of land liable to be sold, an equal proportionate part of such expenses to be estimated by him.

§ 143. Payment of moneys into state treasury. The moneys received upon any sale and interest under this article, and for the expenses of the sale, shall be paid into the state treasury and the accounts of all persons entitled to any portion of the moneys so received for such expenses shall be audited by the comptroller and paid out of the state treasury.

ARTICLE 7

Sales by County Treasurers for Unpaid Taxes and Redemption of Lands

Section 150. *When lands to be sold for unpaid taxes.*
151. *Advertisement and sale.*
152. *Redemption.*
152a. *Redemption of real property stricken from tax-rolls.*
153. *Conveyance by county treasurer.*
154. *Conveyance and its effect.*
155. *When purchase-money to be refunded.*
156. *Lands which the state owns or upon which it has a lien.*

Section 157. *Provisions relative to comptroller to apply to treasurer.*
158. *Article not to relate to certain cities.*
159. *Expense of publishing notice to redeem.*

§ 150. When lands to be sold for unpaid taxes. Whenever any tax charged on real estate, in the counties of Saint Lawrence, Lewis, Clinton and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the list of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurer of the county of Rockland may defer the sale of any parcel of nonresident real estate in such county for unpaid taxes, until the unpaid taxes thereon with accrued interest shall amount in the aggregate to the sum of two dollars.

[As amended by L. 1906, Ch. 189, § 2.]

§ 151. Advertisement and sale. The county treasurer shall immediately after the expiration of such six months cause to be published at least once in each week for six weeks, in two newspapers designated for the publication of the session laws, a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice, and the succeeding days, be sold at public auction at the courthouse in the county where the same is situated, to discharge the taxes, interest and expenses that may be due thereon, at the time of such sale. Such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll of the year in which un-

paid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, interest, expenses and other charges against the property for the year advertised. The comptroller may prescribe the form and manner of preparing such list, which when so prescribed shall be followed so far as possible by the several counties of the state. No such list shall be published until the same shall have been submitted to and approved by the state comptroller. On the days mentioned in such notice the county treasurer shall begin the sale of said real estate and continue the same from day to day. The charges for publishing such notice shall be seventy-five cents per folio for the first insertion, and fifty cents per folio for each subsequent insertion. The counties of Saint Lawrence, Lewis, Clinton and Oneida, and the counties of the state other than those in the forest preserve are empowered to acquire and hold such lands. Within twenty days after the time for redemption has expired the county treasurer of each of the counties of Saint Lawrence, Lewis, Clinton and Oneida shall file with the comptroller a certified statement of all tracts or parcels of land situated in the forest preserve which have been bid in by the county and have not been redeemed, and shall sell and convey to the state any tract or parcel of land specified in such statement which the comptroller shall designate within six months after such statement is filed, upon the payment of the taxes, interest and expenses due thereon at the time of the sale, and also all taxes assessed thereon since such sale, and the comptroller shall draw his warrant on the state treasurer for the amount thereof or credit the county with such amount on the books of his office. After the expiration of such six months, in the counties of Saint Lawrence, Lewis, Clinton and Oneida, and after the time for redemption has expired in any other county, the county treasurer is authorized in the name of the board of supervisors of the county to sell and convey under his hand and seal such lands as have not been conveyed to the state in the manner and upon such terms as the board of supervisors of the county may direct.

[As amended by L. 1906, Ch. 189, § 3.]

§ 152. Redemption. The owner, occupant or any other person having an interest in any real estate sold for taxes as aforesaid may redeem the same at any time within one year after the last day of such sale, by paying to the county treasurer of the county, for the use of the purchaser, the sum mentioned in his certificate, together with interest thereon at the rate of ten per centum per annum, to be computed from the date of such certificate, and any tax which the holder of said certificate shall have paid between the days of sale and redemption, together with the share of the expense of the publication of notices to redeem the real estate sold in such county for unpaid taxes, as apportioned by the county treasurer to the real estate so redeemed, which expense shall be in the first instance a county charge and shall be at the same rate as that provided for the publication of notices of tax sales. In case any parcel of real estate mentioned in such notice to redeem shall not be redeemed within the one year allowed by law for such redemption then and in that event the share of the expense of the publication of notices to redeem such unredeemed real estate sold in any such county for unpaid taxes, as apportioned by the county treasurer, together with interest thereon for one year at the rate of ten per centum per annum, shall be laid before the board of supervisors of such county for reassessment as are other taxes and shall be by such board of supervisors reassessed upon the assessment-roll of the current year against such real estate and shall be a lien thereon.

[As amended by L. 1904, Ch. 535, § 1.]

§ 152a. Redemption of real property stricken from tax-rolls. The real property struck down to a county at said tax sale and omitted from the tax-rolls as provided in section fifty of this act shall not be subject to further sale after having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses

of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated.

[Added by L. 1905, Ch. 447, § 2.]

§ 153. Conveyance by county treasurer. If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns.

[As amended by L. 1898, Ch. 339, § 2.]

§ 154. Conveyance and its effect. A purchaser or his legal representative may, upon receiving a conveyance under and by virtue thereof, possess and enjoy for his own use the real estate described in such conveyance, unless redeemed as herein

provided, and after the expiration of the time to redeem the same, may cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same manner and by the same proceedings and before the same officers as in the case of a tenant holding over after the expiration of his term without permission of his landlord.

§ 155. When purchase-money to be refunded. Whenever any purchaser under such sale shall be unable to regain possession of the real estate purchased by him by reason of error or irregularity in the assessment or levying of a tax, or in proceedings for the collection thereof, the board of supervisors of the county shall refund the purchase-money so paid, with interest upon the same being presented and audited as other county charges, and such moneys shall be charged over to the tax district where the irregularity arose.

§ 156. Lands which the state owns or upon which it has a lien. The county treasurer of any county not embracing a portion of the forest preserve shall, at least two months prior to any tax sale to be held by him, transmit to the comptroller an accurate and complete list of all the lands in such county to be sold thereat. The state comptroller shall, at least two weeks prior to any such tax sale, transmit to such county treasurer a list of all lands advertised to be sold at such tax sale, belonging to the state, or which shall then be mortgaged to the commissioners for loaning certain moneys of the United States, or against which the state holds a bond or lien, for any part of the purchase-money thereof, or for which the state may then hold a tax sale certificate. The county treasurer conducting such sale shall bid in for the state all lands described in the list transmitted to him by the comptroller, and shall, at the close of such sale, transmit to the comptroller a verified and itemized statement showing the amount of each bid made in the name of the state thereat, and the state comptroller shall, within ten days after the receipt by him of such statement, draw his warrant on the state treasurer for the amount thereof or credit the county with the amount of such statement on the books of his office.

§ 157. Provisions relative to comptroller to apply to treasurer. The provisions of article six of this act, entitled "sales by comptroller for unpaid taxes and redemption of lands," shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article six.

§ 158. Article not to relate to certain cities. This or the preceding article shall not affect any law relating to the sale of real estate for taxes in any city.

§ 159. Expense of publishing notice to redeem. Where a tax sale has been held by a county treasurer pursuant to this article, the expense of publishing the notice to redeem as required by section one hundred and thirty of this chapter shall be apportioned as equitable as may be between the several pieces or parcels included therein. The amount so apportioned to any parcel shall be paid to the county treasurer by the purchaser at the tax sale upon the execution of a conveyance to him. If a parcel of land is redeemed subsequent to the publication of the notice, the person redeeming shall pay to the county treasurer, in addition to the amount required by section one hundred and fifty-two, the expense of publishing the notice to redeem the same. If a parcel of land is bid in by the county and is not redeemed, the expense of publishing the notice to redeem shall be a county charge. The money received by a county treasurer for the expense of publishing the redemption notices shall be applied by him to pay the publishers therefor.

[Added by L. 1905, Ch. 278, § 1.]

ARTICLE 8

State Board of Tax Commissioners; State Board of Equalization

Section 170. *Board of tax commissioners.*
170a. *Official seal.*
171. *Powers and duties of board of tax commissioners.*

Section 172. *Tax commissioners to visit counties.*
173. *State board of equalization; powers and duties.*
174. *Appeals to the state board of tax commissioners from equalization of board of supervisors.*
175. *Appeals, how conducted.*
176. *Determination of appeals.*
177. *Costs on appeal.*

§ 170. State board of tax commissioners. The tax commissioners now in office shall continue in office for the terms for which they were appointed, and they and their successors shall constitute the state board of tax commissioners. On the expiration of their terms the governor shall appoint three commissioners by and with the advice and consent of the senate, to hold office for three years, and so classified that the term of office of one of them shall expire with the thirty-first day of December in each year, and in case of a vacancy the appointment shall be for the unexpired term. Each commissioner shall receive an annual compensation of five thousand dollars, payable monthly, and in addition thereto the expenses actually incurred by him in the discharge of his official duties, including expenses while attending meetings of the commission.

[As amended by L. 1900, Ch. 94, § 1.]

§ 170-a. Official seal. The state board of tax commissioners shall have and use an official seal; and the records, its proceedings and copies of all papers and documents in its possession and custody may be authenticated in the usual form, under such seal and the signature of any one of the tax commissioners or the secretary, and shall be received in evidence in the same manner and with like effect as deeds regularly acknowledged or proven.

[Added by L. 1907, Ch. 94, § 1.]

§ 171. Powers and duties of state board of tax commissioners. The state board of tax commissioners shall:

First. Investigate and examine, from time to time, as to the methods of assessment within the state.

Second. Furnish local assessors with such information as may be necessary or proper to aid them in making the assessment thereof.

Third. Make such rules and regulations as may be necessary to enforce the provisions of this article and prepare forms for reports and assessment-rolls, and furnish the same to assessors and other officers at the expense of the state.

Fourth. Take testimony and hear proofs, under oath, with reference to any matter within the line of its official duty. Any member of such board may be designated for that purpose. And it may require from all state and municipal officers such information as may be necessary for the proper discharge of its duties.

Fifth. Hold meetings at an office to be assigned it in one of the state buildings at Albany, at such times as may be fixed by the chairman of the board or by adjournment thereof, or at such other places as it may designate.

Sixth. Employ a secretary, prescribe his duties and fix his salary at a sum not to exceed thirty-five hundred dollars per annum; employ not to exceed six special agents who shall be deemed the confidential agents of the board; and experts and other needed assistants and prescribe their duties. It shall fix the compensation of such employees, which shall not exceed in the aggregate the amount annually appropriated by the legislature for that purpose.

[Subd. 6 as amended by L. 1900, Ch. 94, § 2.]

Seventh. Prepare an annual report to the legislature and recommend such changes or amendments to the tax laws as it may deem advisable.

Eighth. Perform the other powers and duties conferred upon it by law.

§ 172. Tax commissioners to visit counties. Two or more of the members of the board of tax commissioners shall officially visit every county in the state at least once in two years, and inquire into the methods of assessment and taxation, and ascertain whether the assessors faithfully discharge their duties and particularly as to their compliance with this act requiring the assessment of all property not exempt from taxation at its full value.

§ 173. State board of equalization; powers and duties. The commissioners of the land office and the three commissioners of taxes shall constitute the state board of equalization. The state board of equalization shall meet in the city of Albany on the first Tuesday in September in each year, for the purpose of examining and revising the valuations of real and personal property of the several counties as returned to the board of tax commissioners, and shall fix the aggregate amount of assessment for each county, upon which the comptroller shall compute the state tax. Such board may increase or diminish the aggregate valuations of real property in any county by adding or deducting such sum as in its opinion may be just and necessary to produce a just relation between the valuations of real property in the state. But it shall, in no instance, reduce the aggregate valuations of all the counties below the aggregate valuations thereof as so returned. The comptroller shall immediately ascertain from this assessment, a copy of which shall be transmitted to him, the proportion of state tax each county shall pay, and mail a statement of the amount to the county clerk, and to the chairman and clerk of the board of supervisors of each county.

§ 174. Appeals to the state board of tax commissioners from equalization by board of supervisors. Any supervisor may appeal in behalf of the town, city or ward, which he wholly or in part represents, to the state board of tax commissioners, from any act or decision of the board of supervisors, in the equalization of assessments and the correction of the assessment-rolls. If such appeal is brought in behalf of a town, a majority of the town board of such town, if in behalf of a city, a majority of the supervisors representing such city, or if the assessment in the wards of any city are equalized separately and such wards have separate assessment-rolls, then the alderman or aldermen representing such ward in the common council of the city, shall first consent to and approve the bringing of such appeal. Such appeal shall be brought within ten days after the delivery of the assessment-roll to the collector by filing in the office of the county clerk a notice thereof, with such consent in-

dorsed thereon or annexed thereto, together with the affidavit of the supervisor so appealing, that in his opinion injustice has been done to such town, city or ward by the act or decision from which the appeal is taken; and also within such time, by serving personally or by mail, a duplicate or copy of such notice, consent and affidavit on the chairman or clerk of the board of supervisors, and by mailing such a copy or duplicate to the state board of tax commissioners.

§ 175. Appeals, how conducted. The board of tax commissioners may prepare a form of petition and notice of appeal from decisions of the board of supervisors in the equalization of assessments and rules and regulations in relation to bringing such appeals to a hearing or trial thereof. Such rules shall provide for a hearing on the papers and proofs submitted to the board of supervisors on making the equalization, in case the party so desires, and also, in case the notice of appeal so specifies, for the taking of additional evidence offered by either party. The appeal shall be heard in the county in which it originated. In either case such hearing shall be had at a time and place to be fixed by the board upon notice of at least twenty days by mail to the party appealing and to the clerk of the board of supervisors of the county in which the appeal is taken. If the appellant or his successor fails to appear at the time and place appointed or upon any day to which such hearing and trial shall be adjourned, the board shall make an order dismissing the appeal, which shall have the same effect as if the appeal had not been sustained after a hearing on the merits.

§ 176. Determination of appeals. On every such hearing or trial, the board of tax commissioners shall determine whether any, and if any, what deductions ought to be made from the aggregate corrected value of the real and personal property of such tax district as made and to what tax district or districts in such county the amount of such deductions, if any, shall be added; and shall certify their determination, in writing, to such board of supervisors and forward the same by mail within ten days thereafter to the clerk of the board, directed to him at his post-office address, and forward a copy thereof to the supervisor

appealing. Such determination shall be carried into effect by such board at its next annual session.

§ 177. Costs on appeal. The board of tax commissioners shall certify the reasonable expense on every such appeal, not exceeding the sum of two thousand dollars, for services of counsel and one thousand dollars for all other expenses, including the compensation and expense of the stenographer. If such appeal is not sustained, the costs and expenses thereof so certified shall be a charge upon the tax district or districts taking such appeal and shall be levied thereon by the board of supervisors. If the appeal is sustained, the amount of such costs and expenses so certified shall be levied by the board of supervisors upon, and collected from, the county in the assessment and collection of taxes for the current year, except the tax district or tax districts whose appeal is sustained. If there shall be appeals by more than one tax district in the county, some of which are sustained and some dismissed, the state board shall decide what portion of such costs and expenses shall be borne by any tax district whose appeal is dismissed.

ARTICLE 9

Corporation Tax

Section 180. *Organization tax.*
181. *License tax on foreign corporations.*
182. *Franchise tax on corporations.*
183. *Certain corporations exempted from tax on capital stock tax.*
184. *Additional franchise tax on transportation and transmission corporations and associations.*
185. *Franchise tax on elevated railroads or surface railroads not operated by steam.*
186. *Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies.*
187. *Franchise tax upon insurance corporations.*
187a. *Franchise tax on trust companies.*
187b. *Franchise tax on savings banks.*

Section 187c. *Purchase of state bonds; credit to be given.*
188. *Tax upon foreign bankers.*
189. *Report of corporations.*
190. *Value of stock to be appraised.*
191. *Further requirements as to reports of corporations.*
192. *Powers of comptroller to examine into affairs of corporations.*
193. *Notice of statement of tax; interest.*
194. *Payment of tax and penalty for failure.*
195. *Revision and readjustment of accounts by comptroller.*
196. *Review of determination of comptroller by certiorari.*
197. *Regulations as to such writ of certiorari.*
198. *Warrant for the collection of taxes.*
199. *Information of delinquents.*
200. *Action for recovery of taxes; forfeiture of charter of delinquent corporations.*
201. *Reports to be made by the secretary of state.*
202. *Exemption from other state taxation.*
203. *Application of tax.*

§ 180. Organization tax. Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase. Provided, that in no case shall such tax be less than one dollar. Such tax shall be due and payable upon the incorporation of such corporation or upon the increase of its capital stock. Except in the case of a railroad corporation neither the secretary of state nor county clerk shall file any certificate of incorporation or article of association, or give any certificate to any such corporation or association until he is furnished a receipt for such tax from the state treasurer, and no stock corporation shall have or exercise any corporate franchise or powers, or carry on business in this state until such tax shall have been paid. And in case of a decrease of capital stock, upon

which the tax required by law has been paid, and a subsequent increase thereof, a tax shall be paid only upon so much of such increase as exceeds the amount of capital stock upon which a tax has been before paid. In case of the consolidation of existing corporations into a corporation, such new corporation shall be required to pay the tax hereinbefore provided for only upon the amount of its capital stock in excess of the aggregate amount of capital stock of said corporations. This section shall not apply to state and national banks or to building, mutual loan, accumulating fund and co-operative associations. A railroad corporation need not pay such tax at the time of filing its certificate of incorporation, but shall pay the same before the railroad commissioners shall grant a certificate, as required by the railroad law, authorizing the construction of the road as proposed in its articles of association, and such certificate shall not be granted by the board of railroad commissioners until it is furnished with a receipt for such tax from the state treasurer.

[As amended by L. 1906, Ch. 524, § 1.]

§ 181. License tax on foreign corporations. Every foreign corporation, except banking corporations, fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies, and building and loan associations, authorized to do business under the general corporation law, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; and if any year thereafter any such corporation shall employ an increased amount of its capital stock within this state, the same license fee shall be due and payable upon any such increase. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another cor-

poration shall be deemed to be assets located where the physical property represented by such stock is located. No action shall be maintained or recovery had in any of the courts in this state by such foreign corporation without obtaining a receipt for the license fee hereby imposed within thirteen months after beginning such business within the state, or if at the time this section takes effect such a corporation has been engaged in business within this state for more than twelve months, without obtaining such receipt within thirty days after such tax is due.

[As amended by L. 1906, Ch. 474, § 1.]

§ 182. Franchise tax on corporations. For the privilege of doing business or exercising its corporate franchises in this state every corporation, joint-stock company or association, doing business in this state, shall pay to the state treasurer annually, in advance, an annual tax to be computed upon the basis of the amount of its capital stock, employed during the preceding year within this state, and upon each dollar of such amount. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. If the dividends upon the capital stock amount to six, or more than six per centum upon the par value of the capital stock, during any year ending with the thirty-first day of October, the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the par value of the capital stock during said year. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets do not exceed the liabilities, exclusive of capital stock, or

(2) The average price at which such stock sold during said year did not equal or exceed its par value, or

(3) If no dividend was declared,

Then each dollar of the amount of capital stock employed in this state, determined as hereinbefore provided, shall be taxed at the rate of three-fourths of one mill. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets exceed the liabilities, exclusive of capital stock, by an amount equal to or greater than the par value of the capital stock, or

(2) The average price at which such stock sold during said year is equal to or greater than the par value,

Then the amount of capital stock, determined as hereinbefore provided to be employed in this state, shall be taxed at the rate of one and one-half mills on each dollar of the valuation of the capital stock employed in this state, but such valuation shall not be less than

(1) The par value of such stock,

(2) The difference between the assets and liabilities, exclusive of capital stock,

(3) The average price at which such stock sold during said year.

If such corporation, joint-stock company or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more than six per centum upon the par value thereof, has been made or declared, and upon the other no dividend has been made or declared, or the dividend or dividends made or declared thereon amount to less than six per centum upon the par value thereof, then the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the capital stock upon the par value of which the dividend or dividends made or declared amount to six or more than six per centum, and in addition thereto a tax shall be charged upon the capital stock

(1) Upon which no dividend was made or declared, or

(2) Upon which the dividend or dividends made or declared did not amount to six per centum on the par value,

At the rate as hereinbefore provided for the taxation of capital stock upon which no dividend was made or declared, or upon which the dividend or dividends made or declared did not amount to six per centum on the par value.

All corporations not taxable under the preceding paragraphs of this section shall be taxed in an amount not less than would be produced by an assessment of one and one-half mills on each one dollar of the actual value of its capital stock, determined to be employed in this state as hereinbefore provided, or one and one-half mills upon each dollar of such capital stock at the average price at which said stock sold during the said year.

[As amended by L. 1906, Ch. 474, § 2, and L. 1907, Ch. 734, § 1.]

§ 183. Certain corporations exempted from tax on capital stock tax. Banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations, every trust company incorporated, organized or formed, under, by or pursuant to a law of this state, and any company authorized to do a trust company business, solely or in connection with any other business, under a general or special law of this state, laundry corporations, manufacturing corporations to the extent only of the capital actually employed in this state in manufacturing, and in the sale of the product of such manufacturing, mining corporations wholly engaged in mining ores within this state, agricultural and horticultural societies or associations, and corporations, joint-stock companies or associations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes, and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by section one hundred and eighty-two of this chapter. But such a laundrying, manufacturing or mining corporation shall not be exempted from the payment of such tax, unless at least forty per centum of the capital stock of such corporation is invested in prop-

erty in this state and used by it in its laundrying, manufacturing or mining business in this state.

[As amended by L. 1906, Ch. 474, § 4.]

§ 184. Additional franchise tax on transportation and transmission corporations and associations. Every corporation and joint-stock association formed for steam surface railroad, canal, steamboat, ferry, express, navigation, pipe-line, transfer, baggage express, telegraph, telephone, palace car or sleeping car purposes, and all other transportation corporations not liable to taxation under sections one hundred and eighty-five or one hundred and eighty-six of this chapter, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within the state, which shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character.

[As amended by L. 1907, Ch. 734, § 2.]

§ 185. Franchise tax on elevated railroads or surface railroads not operated by steam. Every corporation, joint-stock company or association owning or operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. Any such railroad corporation whose property is leased to another railroad corporation shall only be required under this section to pay a tax of three per centum upon the dividends declared and paid in excess of four per centum upon the amount of its capital stock.

[As amended by L. 1906, Ch. 474, § 5.]

§ 186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies. Every corporation, joint-stock company or association formed for supplying water or gas, or for electric or steam heating, lighting or power purposes, shall pay to the state for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual tax which shall be five-tenths of one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. The term "gross earnings" as used in this section of the tax law means all receipts from the employment of capital without any deduction.

[As amended by L. 1907, Ch. 734, § 3.]

§ 187. Franchise tax upon insurance corporations. An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state equal to one per centum on the gross amount of premiums received during the preceding calendar year for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, credits, or any other substitute for money, shall be paid annually into the treasury of the state in the year nineteen hundred and five on or before July first, and in all subsequent years on or before the first day of June by the following corporations:

1. Every domestic insurance corporation, incorporated, organized or formed under, by, or pursuant to a general or special law;

2. Every insurance corporation, incorporated, organized or formed under, by, or pursuant to the laws of any other state of the United States, and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business;

3. Every insurance corporation, incorporated, organized or formed under, by, or pursuant to the laws of any state without the United States, or of any foreign country, except such a corporation doing a life, health or casualty insurance business, and doing business in this state; but the tax on gross premiums of a corporation so incorporated, organized or formed and doing a fire or marine insurance business within the state shall be equal to five-tenths of one per centum. This section does not apply to a fraternal beneficiary society, order or association, a corporation for the insurance of domestic animals, a town or county co-operative insurance corporation, nor to any corporation subject to the supervision of or required by or in pursuance of law to report to the superintendent of banks; but this section does apply to an individual, or partnership, or association of underwriters known as Lloyds in so far as corporations doing the same kind of insurance business are subject to its provisions. The taxes imposed by this section shall be in addition to all other fees, licenses or taxes imposed by this or any other law, except that in assessing taxes under the reciprocal provisions of section thirty-three of chapter thirty-eight of the general laws, credit shall be allowed for any taxes paid under this section. The term insurance corporations as used in this article, shall include a corporation, association, joint-stock company or association, person, society, aggregation or partnership by whatever name known doing an insurance business in this state.

[As amended by L. 1905, Ch. 94, § 1.]

§ 187a. Franchise tax on trust companies. Every trust company incorporated, organized or formed under, by or pursuant to a law of this state, and any company authorized to do a trust company's business solely or in connection with any other business, under a general or special law of this state, shall

pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the amount of its capital stock, surplus, and undivided profits. Any corporation taxed under this section for the year ending June thirtieth, nineteen hundred and one, shall be credited by the comptroller with one-third of the amount of taxes paid by it into the state treasury under the provisions of section one hundred and eighty-two of the tax law for the year ending October thirty-first, nineteen hundred.

[Added by L. 1901, Ch. 132, § 1, and amended by L. 1901, Ch. 535, § 1.]

§ 187b. Franchise tax on savings banks. Every savings bank incorporated, organized or formed under, by or pursuant to a law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the par value of its surplus and undivided earnings.

[Added by L. 1901, Ch. 117, § 1.]

§ 187c. Purchase of state bonds; credit to be given. Every corporation, company or association required by section one hundred and eighty-seven, one hundred and eighty-seven-a, or one one hundred and eighty-seven-b of this chapter, to pay to the state an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings, or one or more, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, which shall own any of the bonds of the state of New York, shall have credited to it annually to apply upon or in lieu of the payment of such tax an amount equal to one per centum of the par value of all such bonds of the state, bearing interest at a rate not exceeding three per centum per annum, owned by such corporation, company or association, and registered in its name or registered in the name of a public department, a public officer or officers of this state, or of any other state, or of the United States, in trust for

such corporation, company or association on the thirtieth day of June prior to the date when such tax shall become due and payable; provided, however, that there shall in no case be credited to any such corporation, company or association an amount in excess of the amount due to the state from such corporation, company or association for taxes payable to the state under this chapter for the fiscal year for which such credit is given; and further provided that any such credit so allowed under this section shall not bear interest.

[As amended by L. 1907, Ch. 550, § 1, and L. 1908, Ch. 228, § 1.]

§ 188. Tax upon foreign bankers. Every foreign banker doing business in this state, shall annually pay to the treasurer a tax of five per centum on the amount of interest or compensation of any kind earned and collected by him on money loaned, used or employed in this state by such banker. The term doing a banking business, as used in this section, means doing such business as a corporation may be created to do under article two of the banking law, or doing any business which a corporation is authorized by such article to do. The term foreign banker doing a banking business in this state, as used in this section, includes:

1. Every foreign corporation doing a banking business in this state, except a national bank.

2. Every unincorporated company, partnership or association of two or more individuals, organized under or pursuant to the laws of another state or country, doing a banking business in this state.

3. Every other unincorporated company, partnership, or association, of two or more individuals, doing a banking business in this state, if the members thereof, owning more than a majority interest therein, or entitled to more than one-half of the profits thereof, or who would, if it were dissolved, be entitled to more than one-half of the net assets thereof, are not residents of this state.

4. Every nonresident of this state, doing a banking business in this state, in his own name and right only.

[As amended by L. 1900, Ch. 500, § 1.]

§ 189. Reports of corporations. Corporations liable to pay a tax under this article shall report as follows:

1. *Corporations paying franchise tax.* Every corporation, association or joint-stock company liable to pay a tax under section one hundred and eighty-two of this chapter shall, on or before November fifteenth in each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in, the date and rate per centum of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during such year.

2. *Transportation and transmission corporations.* Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transportation or transmission business originating and terminating within this state.

3. *Elevated and surface railroad corporations.* Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter, shall, on or before August first of each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

4. *Water-works, gas, electric, steam-heating, lighting and power corporations.* Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-six of this chapter, shall, on or before December first of each year, make a written report to the comptroller

of its condition at the close of its business on October thirty-first preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending with October thirty-first, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

5. *Insurance corporations.* Every insurance corporation liable to pay a tax under section one hundred and eighty-seven of this chapter, shall, on or before March first in each year except in the year nineteen hundred and five and on or before the first of April in that year, make a written report to the comptroller of its condition at the close of its business on December thirty-first preceding stating the gross amount of all premiums referred to in section one hundred and eighty-seven of this chapter, received during the preceding calendar year on business done thereby in this state during the year ending with such day and at all times prior thereto, whether the premiums were in money or in the form of notes, credits or other substitutes for money.

[As amended by L. 1905, Ch. 94, § 2.]

6. *Foreign bankers.* Every foreign banker liable to pay a tax under section one hundred and eighty-eight of this chapter shall, on or before February first in each year, make a written report to the comptroller of the condition of his business on December thirty-first preceding, stating the amount of tax for which he is liable under this article, and giving in detail the facts required by the last preceding section for the purpose of ascertaining and computing the same.

7. *Trust companies.* Every company liable to pay a tax under section one hundred and eighty-seven-a of this chapter shall, on or before August first in each year, make a written report to the comptroller of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the comptroller may require.

[Added by L. 1901, Ch. 132, § 2, as re-enacted by L. 1902, Ch. 172, § 1.]

8. *Savings banks.* Every savings bank liable to pay a tax under section one hundred and eighty-seven-b of this chapter, shall on or before August first in each year, make a written report to the comptroller of its condition at the close of business on June thirtieth preceding, stating the par value of its surplus, and undivided earnings and containing such other data, information or matter as the comptroller may require.

[Added by L. 1901, Ch. 117, § 2.]

§ 190. Value of stock to be appraised. If the dividend or dividends amount to less than six per centum on the par value of the capital stock, or no dividend is declared, the president, treasurer or secretary of the company liable to pay a tax under the provisions of section one hundred and eighty-two of this chapter, shall, under oath, between the first and fifteenth days of November in each year, estimate and appraise the capital stock of such company at its actual value.

And shall forward the same to the comptroller with the report provided for in the last section. If the comptroller is not satisfied with the valuation so made and returned he is authorized and empowered to make a valuation thereof, and settle an account upon the valuation so made by him, and the taxes, penalties and interest to be paid the state.

[As amended by L. 1906, Ch. 474, § 3, and L. 1907, Ch. 734, § 4.]

§ 191. Further requirements as to report of corporations. Every report required by this article shall have annexed thereto, the affidavit of the president, vice-president, secretary or treasurer of the corporation, association or joint-stock company or of the person or one of the persons, or the members of the partnership making the same, to the effect that the statements contained therein are true. Such reports shall contain any other data, information or matter which the comptroller may require to be included therein, and he may prescribe the form in which such reports shall be made and the form of oath thereto. When so prescribed such forms shall be used in making the report. The comptroller may require at any time a further or supplemental report under this article, which shall contain in-

formation and data upon such matters as the comptroller may specify.

§ 192. Powers of comptroller to examine into affairs of corporation. In case any report required by any of the preceding sections of this article shall be unsatisfactory to the comptroller, or if any such report is not made as herein required, the comptroller is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by him for the taxes, percentage and interest due the state from such corporation, association, joint-stock company, person or partnership. The comptroller shall also have power to examine or cause to be examined, in case of a failure to report or in case the report is unsatisfactory to him, the books and records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for his information, either personally or he may appoint a commissioner by a written appointment under his hand and official seal for that purpose. Every commissioner so appointed shall be authorized to make such examination and take such testimony and hear such proofs and report the proofs and testimony so taken and the result of his examination so made and the facts found by him to the comptroller. The comptroller shall, therefrom, or from any other data which shall be satisfactory to him, order and state an account for the tax due the state, together with the expenses of such examination and the taking of such testimony and proofs. Such expenses shall be fixed and adjusted by the comptroller.

§ 193. Notice of statement of tax; interest. Upon auditing and stating every account for taxes or other charges under this article, the comptroller shall forthwith send notice thereof in writing to the person, partnership, company, association or corporation against whom the same is made, which notice may be mailed to the post-office address of such person, partnership, association, company or corporation. All accounts so audited and stated shall bear interest upon the total amount found due thereon

to the state, for taxes, percentage, interest and other charges, from the expiration of thirty days after sending such notice until payment thereof shall be made.

§ 194. Payment of tax and penalty for failure. A tax imposed by sections one hundred and eighty-two or one hundred and eighty-six of this chapter shall be due and payable into the state treasury on or before the fifteenth day of January in each year. A tax imposed by section one hundred and eighty-four of this chapter on a transportation or transmission corporation, or by section one hundred and eighty-five, on elevated railroads or surface railroads not operated by steam shall be due and payable into the state treasury on or before the first day of August in each year. A tax imposed by section one hundred and eighty-seven of this chapter on an insurance corporation shall be due and payable into the state treasury on or before the first day of June in each year. A tax imposed by section one hundred and eighty-seven-a or one hundred and eighty-seven-b shall be due and payable into the state treasury on or before the first day of September in each year. A tax imposed by section one hundred and eighty-eight of this chapter on a foreign banker shall be due and payable into the state treasury on or before February first in each year. If such tax in any case is not paid within thirty days after the same becomes due, or if the report of any such corporation is not made within the time required by this article, the corporation, association, joint-stock company, person or partnership, liable to pay the tax, shall pay into the state treasury in addition to the amount of such tax, a sum equal to five per centum thereof, and one per centum additional for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith. Every corporation, association, joint-stock company, person or partnership failing to make the annual report required by this article, or failing to make any special report required by the comptroller, within any reasonable time to be specified by him, shall forfeit to the people of the state the sum of one hundred dollars for every such failure, and the additional sum of ten dollars for each day that such failure continues. Such tax shall be a lien upon and bind all the real

and personal property of the corporation, joint-stock company or association liable to pay the same from the time when it is payable until the same is paid in full.

[As amended by L. 1901, Ch. 558, § 4.]

§ 195. Revision and readjustment of accounts by comptroller. If an application be filed with the comptroller by the party against whom the account is stated or by the attorney-general within one year from the time any such account shall have been audited and stated, the comptroller may at any time, upon notice thereof sent to the person, partnership, company, association or corporation against whom it is stated, revise and readjust such account and if it shall be made to appear upon any such application by evidence submitted to him or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded, or that payment has been legally made or exacted of any such account, he shall resettle the same according to law and the facts, and charge or credit, as the case may require, the difference, if any, resulting from such revision or resettlement upon the accounts for taxes of or against any such person, partnership, company, association or corporation. Such credit, whether allowed before or after the passage of this act may be, by the person, partnership, company, association or corporation in whose favor it is allowed, assigned to a person, partnership, company, association or corporation liable to pay taxes under article nine of this act, and the assignee of the whole or any part of such credit on filing with the comptroller such assignment shall thereupon be entitled to credit on the books of the comptroller for the amount thereof on the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. The comptroller shall forthwith send written notice of his determination upon such application to the applicant, and to the attorney-general, which notice may be sent by mail to his post-office address.

[As amended by L. 1903, Ch. 642, § 1, and L. 1907, Ch. 734, § 5.]

§ 196. Review of determination of comptroller by certiorari. The determination of the comptroller upon any application made to him by any person, partnership, company, association or corporation for a revision and resettlement of any account, as prescribed in this article, may be reviewed both upon the law and the facts upon certiorari by the supreme court at the instance of any person, partnership, company, association or corporation affected thereby, and in the name and on behalf of the people of the state. For the purpose of such review the comptroller shall return, on such certiorari, the accounts and all the evidence before him on such application, and all the papers and proofs upon the original statement of such account and all proceedings thereon. If the original or resettled accounts shall be found erroneous or illegal, either in point of law or of fact, by the supreme court, upon any such review, the accounts reviewed shall then be corrected and restated, and from any determination of the supreme court upon any such review, an appeal to the court of appeals may be taken by either party.

§ 197. Regulations as to such writ of certiorari. No certiorari to review any audit and statement of an account or any determination by the comptroller, under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such determination. Eight days' notice shall be given to the comptroller of the application for such writ. The full amount of the taxes, percentage, interest and other charges, audited and stated in such account, must be deposited with the state treasurer before making the application and an undertaking filed with the comptroller, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the comptroller affirmed, the applicant for the writ will pay all costs and charges which may accrue against him, or it in the prosecution of the writ, including costs of all appeals.

§ 198. Warrant for the collection of taxes. After the expiration of thirty days from the sending by the comptroller of a notice of a statement of an account as provided in this article, unless the amount of such account shall have been paid

or deposited with the state treasurer, if an appeal or other proceedings have been taken to review the same, and the undertaking given as provided in this article, the comptroller may issue a warrant under his hand and official seal, directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and personal property of the person, partnership, company, association or corporation against which such account is stated, found within his county for the payment of the amount thereof with interest thereon and costs of executing the warrant, and to return such warrant to the comptroller and pay to the state treasurer the money collected by virtue thereof, by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the person, partnership, company, association or corporation against which it is issued, from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner.

§ 199. Information of delinquents. It shall be the duty of any person having knowledge of the evasion of taxation under this article by any corporation, association, joint-stock company, partnership or person liable to taxation thereunder, for any omission on their part to make the reports required by this article, to make a written report thereof to the comptroller of the state, with such information as may be in his possession as may lead to the recovery of any taxes due the state therefrom. If, in his opinion, the interests of the state require it, the comptroller may employ such person to assist in the collection and preparation of evidence and in the prosecution and trial of actions for such taxes, and so much of the same, not exceeding ten per centum thereof, as may be collected from any such delinquent corporation, association, company, partnership or person, by reason of such report and such services, as shall have been agreed upon

between such person and the comptroller or attorney-general as a compensation therefor, shall be paid to such person, and nothing shall be paid to such person for such report or services unless there shall be a recovery of taxes by reason thereof.

§ 200. Action for recovery of taxes; forfeiture of charter of delinquent corporations. An action may be brought by the attorney-general, at the instance of the comptroller, in the name of the state, to recover the amount of any account audited and stated by the comptroller under the provisions of this article. If any such account shall remain unpaid at the expiration of one year after notice of the statement thereof has been sent as required by this article, and the comptroller is satisfied that the failure to pay the same is intentional, he shall so report to the attorney-general, who shall immediately bring an action, in the name of the people of the state, for the forfeiture of the franchise of any corporation, joint-stock company or association failing to make such payment, and if it is found that such failure was intentional, judgment shall be rendered in such action for the forfeiture of its franchise and for its dissolution, and thereafter such franchise shall be annulled.

§ 201. Reports to be made by the secretary of state. The secretary of state shall transmit on the first day of each month to the comptroller a report of the stock corporations whose certificates of incorporation are filed, or of the foreign stock corporations to whom a certificate of authority has been issued to do business in this state, during the preceding month. Such report shall state the name of the corporation, its place of business, the amount of its capital stock, its purposes or objects, the names and places of residence of its directors, and, if a foreign corporation, its place of business within the state. The comptroller may prescribe the forms and furnish the blanks for such reports. The secretary of state shall make like reports to the comptroller whenever required by him relating to any such corporations whose certificates have been filed or to whom a certificate of authority has been issued prior to the time when this article takes effect, and during any period of time specified by the comptroller in his request for such report.

§ 202. Exemptions from other state taxation. The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, if all taxes due and payable under this article have been paid thereby. The personal property of every corporation taxable under section one hundred and eighty-seven-a of this article, other than for an organization tax, and as provided in chapter thirty-seven of the general laws, shall be exempt from assessment and taxation for all other purposes. The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corporation and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this act shall not be taxed as an individual for such stock. Personal property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of section twenty-four of this chapter.

[As re-enacted by L. 1902, Ch. 172, § 1, and amended by L. 1907, Ch. 121, § 1, and L. 1907, Ch. 739, § 2.]

§ 203. Application of taxes. The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon.

ARTICLE 10

Taxable Transfers

Section 220. *Taxable transfers.*
221. *Exceptions and limitations.*
222. *Accrual and payment of tax.*
223. *Discount and interest.*

Section 224. *Lien of tax and collection by executors, administrators and trustees.*
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[As amended by L. 1905, Ch. 368, § 1.]

§ 220. Taxable transfers. A tax shall be and is hereby imposed upon the transfer of any property, real or personal, of the value of five hundred dollars or over, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations not exempt by law from taxation on real or personal property, in the following cases:

1. When the transfer is by will or by the intestate laws of this state from any person dying seized or possessed of the property while a resident of the state.

2. When the transfer is by will or intestate law, of property within the state, and the decedent was a nonresident of the state at the time of his death.

2-a. Whenever the property of a resident decedent, or the property of a nonresident decedent within this state, transferred by will, is not specifically bequeathed or devised, such property shall, for the purposes of this act, be deemed to be transferred proportionately to, and divided pro rata among all the general legatees and devisees named in said decedent's will, including all transfers under a residuary clause of such will.

3. When the transfer is of property made by a resident or by a nonresident when such nonresident's property is within this state, by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death.

4. When any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof by any such transfer, whether made before or after the passage of this act.

5. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this act, such appointment when made shall be deemed a transfer taxable under the provisions of this act in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person or corporation possessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this act shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

6. The tax imposed hereby shall be at the rate of five per centum upon the clear market value of such property, except as otherwise prescribed in the next section.

[As amended by L. 1905, Ch. 368, § 1, and L. 1908, Ch. 310, § 1.]

§ 221. Exceptions and limitations. When property real or personal, or any beneficial interest therein, of the value of less than ten thousand dollars, passes by any such transfer to or for the use of any father, mother, husband, wife, child, brother, sister, wife or widow of a son or the husband of a daughter, or any child or children adopted as such in conformity with the laws of this state, of the decedent, grantor, donor or vendor, or to any child to whom any such decedent, grantor, donor or vendor for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, and provided also, that except in the case of a stepchild, the parents of such child shall be deceased when such relationship commenced, or to any lineal descendent of such decedent, grantor, donor or vendor born in lawful wedlock, such transfer of property shall not be taxable under this act; if real or personal property, or any beneficial interest therein, so transferred is of the value of ten thousand dollars or more, it shall be taxable under this act at the rate of one per centum upon the clear market value of such property. But any property devised or bequeathed to any person who is a bishop or to any religious, educational, charitable, missionary, benevolent, hospital or infirmary corporation, including corporations organized exclusively for bible or tract purposes shall be exempted from and not subject to the provisions of this act. There shall also be exempted from and not subject to the provisions of this act personal property other than money or securities bequeathed to a corporation or association organized exclusively for the moral or mental improvement of men or women or for scientific, literary, library, patriotic, cemetery or historical purposes or for the enforcement of laws relating to children or animals or for two or more of such purposes and used exclusively for carrying out one or more of such purposes. But no such corporation or association shall be entitled to such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from

the operations thereof except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees or if it be not in good faith organized or conducted exclusively for one or more of such purposes.

[As amended by L. 1905, Ch. 368, § 1; L. 1907, Ch. 204, § 1, and L. 1908, Ch. 310, § 2.]

§ 222. Accrual and payment of tax. All taxes imposed by this article shall be due and payable at the time of the transfer, except as herein otherwise provided. Taxes upon the transfer of any estate, property or interest therein limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the fair market value thereof can not be ascertained at the time of the transfer as herein provided, shall accrue and become due and payable when the persons or corporations beneficially entitled thereto shall come into actual possession or enjoyment thereof. Such tax shall be paid to the state comptroller in a county in which the office of appraiser is salaried, and in other counties, to the county treasurer, and said state comptroller or county treasurer shall give, and every executor, administrator or trustee shall take, duplicate receipts from him of such payment as provided in section two hundred and thirty-six.

[As amended by L. 1905, Ch. 368, § 1.]

§ 223. Discount and interest. If such tax is paid within six months from the accrual thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accrual thereof, interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax can not be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof

until the cause of such delay is removed, after which ten per centum shall be charged.

[As amended by L. 1905, Ch. 368, § 1.]

§ 224. Lien of tax and collection by executors, administrators and trustees. Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is so transferred, and the executors, administrators and trustees of every estate so transferred shall be personally liable for such tax until its payment. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such executor, administrator or trustee having in charge or in trust any legacy or property for distribution subject to such tax shall deduct the tax therefrom and shall pay over the same to the state comptroller or county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this article to any person until he shall have collected the tax thereon. If any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien or charge on such real property until paid; and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section two hundred and thirty-five of this chapter. If any such legacy shall be given in money to any such person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him, to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

[As amended by L. 1905, Ch. 368, § 1.]

§ 225. Refund of tax erroneously paid. If any debts shall be proven against the estate of a decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required by order of the surrogate having jurisdiction, on notice to the state comptroller, to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be repaid to him by the executor, administrator or trustee, if the tax has not been paid to the state comptroller or county treasurer; or if such tax has been paid to such state comptroller or county treasurer, such officer shall refund out of the funds in his hands or custody to the credit of such taxes such equitable proportion of the tax, and credit himself with the same in the account required to be rendered by him under this article. If after the payment of any tax in pursuance of an order fixing such tax, made by the surrogate having jurisdiction, such order be modified or reversed within two years from and after the date of entry of the order fixing the tax, on due notice to the state comptroller, the state comptroller shall, if such tax was paid in a county in which the office of appraiser is salaried, refund to the executor, administrator, trustee, person or persons by whom such tax has been paid, the amount of any moneys paid or deposited on account of such tax in excess of the amount of the tax fixed by the order modified or reversed, out of the funds in his hands or custody to the credit of such taxes, and to credit himself with the same in the account required to be rendered by him under this act, or if paid in a county in which the office of appraiser is not salaried, he shall by warrant direct and allow the county treasurer of the county to refund such amount in the same manner; but no application for such refund shall be made after one year from such reversal or modification, and the representatives of the estate, legatees, devisees, or distributes entitled to any refund under this section shall not be entitled to any interest upon such refund, and the state comptroller shall deduct from the fees allowed by this article to the county treasurer the amount theretofore allowed him upon such overpayment. Where it shall

be proved to the satisfaction of the surrogate that deductions for debts were allowed upon the appraisal, since proved to have been erroneously allowed, it shall be lawful for such surrogate to enter an order assessing the tax upon the amount wrongfully or erroneously deducted.

[As amended by L. 1905, Ch. 368, § 1, and L. 1907, Ch. 323, § 1.]

§ 226. Taxes upon devises and bequests in lieu of commissions. If a testator bequeaths or devises property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law in similar cases shall be taxable under this article.

[As amended by L. 1905, Ch. 368, § 1.]

§ 227. Liability of certain corporations to tax. If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state comptroller or the treasurer of the proper county on the transfer thereof. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control securities, deposits, or other assets belonging to or standing in the name of a decedent who was a resident or nonresident, or belonging to, or standing in the joint names of such a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or to the survivor or survivors when held in the joint names of a decedent and one or more persons, or upon their order or request, unless notice of the time and place of such intended delivery or transfer be served upon the state comptroller at least ten days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, cor-

poration, bank or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the name of a decedent, or belonging to, or standing in the joint names of a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed on account of the delivery or transfer of such securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, under the provisions of this article, unless the state comptroller consents thereto in writing. And it shall be lawful for the said state comptroller, personally or by representative, to examine said securities, deposits or assets at the time of such delivery or transfer. Failure to serve such notice or failure to allow such examination or failure to retain a sufficient portion or amount to pay such tax and interest as herein provided shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons liable to the payment of the amount of the tax and interest due or thereafter to become due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, and in addition thereto, a penalty of not less than five or more than twenty-five thousand dollars; and the payment of such tax and interest thereon, or of the penalty above prescribed, or both, may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

[As amended by L. 1905, Ch. 368, § 1, and L. 1908, Ch. 210, § 3.]

§ 228. Jurisdiction of the surrogate. The surrogate's court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this article,

or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this article, and to do any act in relation thereto authorized by law to be done by a surrogate in other matters or proceedings coming within his jurisdiction; and if two or more surrogates' courts shall be entitled to exercise any such jurisdiction, the surrogate first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other surrogate. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the provisions of article seven, title three, chapter eighteen of the code of civil procedure shall set forth the name of the state comptroller as a person to be cited as therein prescribed, and a true and correct statement of all the decedent's property in this state and the value thereof; and upon the presentation thereof the surrogate shall issue a citation directed to the state comptroller; and upon the return of the citation the surrogate shall determine the amount of the tax which may be or become due under the provisions of this article and his decree awarding the letters may contain any provision for the payment of such tax or the giving of security therefor which might be made by such surrogate if the state comptroller were a creditor of the decedent.

[As amended by L. 1905, Ch. 368, § 1.]

§ 229. Appointment of appraisers, stenographers, et cetera. The state comptroller shall appoint and may at pleasure remove not to exceed six persons in the county of New York; two persons in the county of Kings, and one person in the counties of Albany, Dutchess, Erie, Monroe, Nassau, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk and Westchester, to act as appraisers therein. The appraisers so appointed shall receive an annual salary to be fixed by the state comptroller, together with their actual and necessary traveling expenses and witness fees, as hereinafter provided, payable monthly by the state comptroller out of any funds in his hands or custody on account of transfer tax. The salaries of each of the appraisers so appointed shall not exceed the following amounts: In New York county, four thousand

dollars; in Kings county, four thousand dollars; in Erie county, three thousand dollars; in Westchester and Albany counties, twenty-five hundred dollars; in Nassau county, two thousand dollars; in Queens, Monroe and Onondaga counties, one thousand five hundred dollars; in Dutchess, Oneida, Orange, Rensslaer, Richmond and Suffolk counties, one thousand dollars. Each of the said appraisers shall file with the state comptroller his oath of office and his official bond in the penal sum of not less than one thousand dollars, in the discretion of the state comptroller, conditioned for the faithful performance of his duties as such appraiser, which bond shall be approved by the attorney-general and the state comptroller. The state comptroller shall retain out of any funds in his hands on account of said tax the following amounts: First, a sum sufficient to provide the appraisers of New York county with five stenographers, four clerks and an examiner of values, of Kings county with two stenographers, and of Erie county with one clerk, appointed by the state comptroller, whose salary shall not exceed fifteen hundred dollars a year each. Second, a sum to be used in defraying the expenses for office rent, stationery, postage, process serving, et cetera, necessarily incurred in the appraisal of estates, not exceeding ten thousand five hundred dollars a year in New York county, and one thousand five hundred dollars a year in Kings county.

[As amended by L. 1906, Ch. 567, § 1, and L. 1907, Ch. 709, § 1, and L. 1908, Ch. 310, § 4, and L. 1908, Ch. 321, § 1.]

§ 230. Proceedings by appraiser. In each county in which the office of appraiser is not salaried the county treasurer shall act as appraiser. The surrogate, either upon his own motion, or upon the application of any interested person, including the state comptroller, shall by order direct the person or one of the persons appointed pursuant to section two hundred and twenty-nine of this article in counties in which the office of appraiser is salaried, and in other counties, the county treasurer, to fix the fair market value of property of persons whose estates shall be subject to the payment of any tax imposed by this article.

Every such appraiser shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be

appraised, including the state comptroller, and to such persons as the surrogate may by order direct, of the time and place when he will appraise such property. He shall at such time and place appraise the same at its fair market value as herein prescribed; and for that purpose the said appraiser is authorized to issue subpœnas and to compel the attendance of witnesses before him and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make report thereof and of such value in writing, to the said surrogate, together with the depositions of the witnesses examined, and such other facts in relation thereto and to said matter as the surrogate may order or require. Every appraiser, except in the counties in which the office of appraiser is salaried, for which provision is hereinbefore made, shall be paid by the state comptroller and after the audit of said state comptroller, his actual and necessary traveling expenses and the fees paid such witnesses, which fees shall be the same as those now paid to witnesses subpœnaed to attend in courts of record, payment to be made out of funds in the hands of the county treasurer of the proper county on account of the tax imposed under the provisions of this article. Appraisers appointed under this article in proceedings pending at the time the amendment to this section takes effect shall complete the appraisals therein and file their reports as herein provided, and shall be entitled to the compensation authorized by law at the time of their appointment, to be paid by the state comptroller in counties in which the office of appraiser is salaried, and in other counties by the county treasurer, out of any moneys in his hands on account of this tax.

The value of every future or limited estate, income, interest or annuity dependent upon any life or lives in being, shall be determined by the rule, method and standard of mortality and value employed by the superintendent of insurance in ascertaining the value of policies of life insurance and annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum.

In estimating the value of any estate or interest in property, to the beneficial enjoyment or possession whereof there are persons

or corporations presently entitled thereto, no allowance shall be made on account of any contingent incumbrance thereon, nor on account of any contingency upon the happening of which the estate or property or some part thereof or interest therein might be abridged, defeated or diminished; provided, however, that in the event of such incumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgment, defeat or diminution of said estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax on account of the incumbrance when taking effect, or so much as will reduce the same to the amount which would have been assessed on account of the actual duration or extent of the estate or interest enjoyed. Such return of tax shall be made in the manner provided by section two hundred and twenty-five of this article.

Where any property shall, after the passage of this act, be transferred subject to any charge, estate or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase accruing to any person or corporation upon the extinction or determination of such charge, estate or interest, shall be deemed a transfer of property taxable under the provisions of this act in the same manner as though the person or corporation beneficially entitled thereto had then acquired such increase from the person from whom the title to their respective estates or interests is derived.

When property is transferred in trust or otherwise, and the rights, interest or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this article, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred; provided, however, that on the happening of any contingency whereby the said property, or any part thereof, is transferred to a person or corporation exempt from taxation under the provisions of this article, or to any person tax-

able at a rate less than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this article, with interest thereon at the rate of three per centum per annum from the time of payment. Such return of overpayment shall be made in the manner provided by section two hundred and twenty-five of this article.

Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance, shall be appraised at their full, undiminished value when the persons entitled thereto shall come into the beneficial enjoyment or possession thereof, without diminution for or on account of any valuation theretofore made of the particular estates for purposes of taxation, upon which said estates in expectancy may have been limited.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee it shall be taxed as if there were no possibility of such divesting.

The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the surrogate and the other in the office of the state comptroller.

[As amended by L. 1905, Ch. 368, § 1.]

§ 231. Determination of surrogate. From such report of appraisal and other proof relating to any such estate before the surrogate, the surrogate shall forthwith, as of course, determine the cash value of all estates and the amount of tax to which the same are liable; or the surrogate may so determine the cash value of all such estates and the amount of tax to which the same are liable, without appointing an appraiser.

The superintendent of insurance shall, on the application of any surrogate, determine the value of any such future or contingent estates, income or interest therein limited, contingent, dependent or determinable upon the life or lives of persons in being, upon the facts contained in any such appraiser's report, and certify the same to the surrogate, and his certificate shall be

conclusive evidence that the method of computation adopted therein is correct.

The surrogate shall immediately give notice, upon the determination by him as to the value of any estate which is taxable under this article, and of the tax to which it is liable, to all persons known to be interested therein, and shall immediately forward a copy of such taxing order to the state comptroller. The surrogate shall also forward to the state comptroller copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption.

If, however, it appear at any stage of the proceedings that any of such persons known to be interested in the estate is an infant or an incompetent, the surrogate may if the interest of such infant or incompetent is presently involved and is adverse to that of any of the other persons interested therein, appoint a special guardian of such infant; but nothing in this provision shall affect the right of an infant over fourteen years of age or of any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian for such infant at any stage of the proceedings.

[As amended by L. 1905, Ch. 368, § 1.]

§ 232. Appeal and other proceedings. The state comptroller or any person dissatisfied with the appraisement or assessment and determination of tax may appeal therefrom to the surrogate within sixty days from the fixing, assessing and determination of tax by the surrogate as herein provided, upon filing in the office of the surrogate a written notice of appeal, which shall state the grounds upon which the appeal is taken; but no costs shall be allowed by the surrogate on such appeal.

Within two years after the entry of an order or decree of a surrogate determining the value of an estate and assessing the tax thereon, the state comptroller may, if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to a justice of the supreme court of the judicial district embracing the surrogate's court in which the order or decree has been filed, for a reappraisal thereof. The justice to whom such application

is made may thereupon appoint a competent person to re-appraise such estate. Such appraiser shall possess the powers and be subject to the duties of an appraiser under section two hundred and thirty and shall receive compensation at the rate of five dollars per day for every day actually and necessarily employed in such appraisal. Such compensation shall be payable by the state comptroller or county treasurer out of any funds he may have on account of any tax imposed under the provisions of this article, upon the certificate of the justice appointing him. The report of such appraiser shall be filed with the justice by whom he was appointed, and thereafter the same proceedings shall be taken and had by and before such justice as are herein provided to be taken and had by and before the surrogate. The determination and assessment of such justice shall supersede the determination and assessment of the surrogate, and shall be filed by such justice in the office of the state comptroller, and a certified copy thereof transmitted to the surrogate's court of the proper county.

[As amended by L. 1905, Ch. 368, § 1, and L. 1908, Ch. 310, § 5.]

§ 233. Composition of transfer tax upon certain estates. The state comptroller, by and with the consent of the attorney-general expressed in writing, is hereby empowered and authorized to enter into an agreement with the trustees of any estate in which remainders or expectant estates have been of such a nature, or so disposed and circumstanced that the taxes therein were held not presently payable, or where the interests of the legatees or devisees were not ascertainable under the provisions of chapter four hundred and eighty-three of the laws of eighteen hundred and eighty-five; chapter three hundred and ninety-nine of the laws of eighteen hundred and ninety-two, or chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, and the several acts amendatory thereof and supplemental thereto; and to compound such taxes upon such terms as may be deemed equitable and expedient; and to grant discharge to said trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in

favor of said trustees as against the interest of such cestuis que trust as may possess either present rights of enjoyment, or fixed, absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto, either personally, when competent, or by guardian or committee. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate, and one copy filed in the office of the state comptroller, one copy in the office of the surrogate of the county in which the tax was paid, and one copy delivered to the executors, administrators or trustees who shall be parties thereto.

[As amended by L. 1905, Ch. 368, § 1.]

§ 234. Surrogates' assistants in New York, Kings and other counties. The state comptroller may, upon the recommendation of the surrogate, appoint, and may at pleasure remove assistants and clerks in the surrogates' offices of the following counties, at annual salaries to be fixed by him not to exceed the amounts hereinafter specified:

1. In New York county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand four hundred dollars; an assistant clerk, eighteen hundred dollars; a recording clerk, thirteen hundred dollars; a stenographer, eight hundred dollars; and shall be entitled to expend not more than seven hundred and fifty dollars a year in such office for expenses necessarily incurred in the assessment and collection of taxes under this article.

2. In Kings county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand dollars; an assistant clerk, fifteen hundred dollars; and shall be entitled to expend not more than five hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

3. In Erie county, a transfer tax clerk, eighteen hundred dollars.

4. In Westchester county, a transfer tax assistant, two thousand five hundred dollars.

5. In Albany county, a transfer tax clerk, one thousand dollars.

6. In Queens county, a transfer tax clerk, one thousand dollars.

7. In Onondaga county, a transfer tax clerk, twelve hundred dollars.

8. In Monroe county, two transfer tax clerks, seven hundred and fifty dollars each; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

9. In Dutchess county, a transfer tax clerk, nine hundred dollars.

10. In Oneida county, not more than two transfer tax clerks, twelve hundred dollars in the aggregate.

11. In Suffolk county, a transfer tax clerk, one thousand dollars.

12. In Ulster county, a transfer tax clerk, seven hundred and twenty dollars.

Such salaries and expenses shall be paid monthly by the state comptroller, upon proper vouchers, out of any funds in his hands on account of taxes collected under this article.

[As amended by L. 1905, Ch. 368, § 1; subd. 4 as amended by L. 1906, Ch. 699, § 1, and L. 1908, Ch. 312, § 1.]

§ 235. Proceedings by district attorneys. If, after the expiration of eighteen months from the accrual of any tax under this article, such tax shall remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the state comptroller shall notify the district attorney of the county, in writing, of such failure or neglect, and such district attorney shall apply to the surrogate's court for a citation, citing the persons liable to pay such tax to appear before the court on the day specified, not more than three months after the date of such citation, and show cause why the tax should not be paid. The surrogate, upon such application, and whenever it shall appear to him that any such tax accruing under this article has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon and the enforcement of the determination or order made by the surrogate shall conform to the provisions of the code of civil procedure

for the service of citations out of the surrogate's court, and the hearing and determination thereon and its enforcement so far as the same may be applicable. The surrogate or his clerk shall, upon request of the district attorney or the state comptroller, furnish, without fee, one or more transcripts of such decree, which shall be docketed and filed by the county clerk of any county of the state without fee, in the same manner and with the same effect as provided by law for filing and docketing transcripts of decrees of the surrogate's court. The cost awarded by any such decree after the collection and payment of the tax to the state comptroller or county treasurer may be retained by the district attorney for his own use. Such costs shall be fixed by the surrogate in his discretion, but shall not exceed in any case where there has not been a contest, the sum of one hundred dollars, or where there has been a contest the sum of two hundred and fifty dollars. Whenever the surrogate shall certify that there was probable cause for issuing a citation and taking the proceedings specified in this section, the state comptroller, after the same shall have been audited by him, shall pay all expenses incurred for the service of citations and other lawful disbursements not otherwise paid, from funds in his hands on account of such tax, or in a county in which the office of appraiser is not salaried, by a warrant upon the county treasurer of such county for the payment by him of the same from funds in his hands on account of such tax. In proceedings to which the state comptroller is cited as a party under sections two hundred and twenty-eight and two hundred and thirty of this article, he is authorized to designate and retain counsel to represent him and to pay the expenses thereby incurred out of the funds which may be in his hands on account of this tax in any case in a county where the office of appraiser is salaried, and in any other county the state comptroller shall by warrant direct the county treasurer to pay such expenses out of any funds which may be in his hands on account of this tax; provided, however, that in the collection of taxes upon estates of nonresident decedents the state comptroller shall not allow for legal services up to and including the entry of the order of the

surrogate fixing the tax a sum exceeding ten per centum of the taxes and penalties collected.

[As amended by L. 1905, Ch. 368, § 1, and L. 1908, Ch. 310, § 6.]

§ 236. Receipts from county treasurer or comptroller. One of the duplicate receipts issued for the payment of any tax under this article, as provided by section two hundred and twenty-two, shall be countersigned by the state treasurer if the same was issued by the state comptroller, and by the state comptroller if issued by any county treasurer. The officer so countersigning the same shall charge the officer receiving the tax with the amount thereof and affix the seal of his office to the same and return to the proper person; but no executor, administrator or trustee shall be entitled to a final accounting of an estate in settlement of which a tax is due under the provisions of this article unless he shall produce a receipt so sealed and countersigned, or a certified copy thereof. Any person shall, upon the payment of fifty cents to the officer issuing such receipt, be entitled to a duplicate thereof, to be signed, sealed and countersigned in the same manner as the original.

Any person shall, upon the payment of fifty cents, be entitled to a certificate of the state comptroller that the tax upon the transfer of any real estate of which any decedent died seized has been paid, such certificate to designate the real property upon which such tax is paid, the name of the person so paying the same, and whether in full of such tax. Such certificate may be recorded in the office of the county clerk or register of the county where such real property is situate, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

[As amended by L. 1905, Ch. 368, § 1.]

§ 237. Fees of county treasurer. The treasurer of each county in which the office of appraiser is not salaried shall be allowed to retain, on all taxes paid and accounted for by him each fiscal year under this article, five per centum on the first fifty thousand dollars, two and one-half per centum on the next fifty thousand dollars, and one per centum on all additional sums.

Such fees shall be in addition to the salaries and fees now allowed by law to such officers.

[As amended by L. 1905, Ch. 368, § 1, and L. 1908, Ch. 310, § 7.]

§ 238. Books and forms to be furnished by the state comptroller. The state comptroller shall furnish to each surrogate a book, which shall be a public record, and in which he shall enter the name of every decedent upon whose estate an application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date and place of death of such decedent, the estimated value of his real and personal property, the names, places of residence and relationship to him of his heirs-at-law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any real property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The surrogate shall also enter in such book the amount of the personal property of any such decedent, as shown by the inventory thereof when made and filed in his office, and the returns made by any appraiser appointed by him under this article, and the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or otherwise, as fixed by the surrogate, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent under this article filed with him. The state comptroller shall also furnish to each surrogate forms for the reports to be made by such surrogate, which shall correspond with the entries to be made in such book.

[Re-enacted L. 1905, Ch. 368, § 1.]

§ 239. Reports of surrogate and county clerk. Each surrogate shall, on January, April, July and October first of each year make a report, upon the forms furnished by the comptroller containing all the data and matters required to be entered in such book, which shall be immediately forwarded to the state comptroller. The county clerk of each county, except in the counties

where the registers perform the duties of the county clerk with respect to the recording of deeds, and when in such counties the registers, shall, at the same times, make reports containing a statement of any deed or other conveyance filed or recorded in his office, of any property, which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of such grantor or vendor, the name and place of residence of the grantee or vendee, and a description of the property transferred, which shall be immediately forwarded to the state comptroller.

[As amended by L. 1905, Ch. 368, § 1.]

§ 240. Reports of county treasurer. Each county treasurer in a county in which the office of appraiser is not salaried shall make a report, under oath, to the state comptroller, on January, April, July and October first of each year, of all taxes received by him under this article, stating for what estate and by whom and when paid. The form of such report may be prescribed by the state comptroller. He shall, at the same time, pay the state treasurer all taxes received by him under this article and not previously paid into the state treasury, and for all such taxes collected by him and not paid into the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum per annum.

[As amended by L. 1905, Ch. 368, § 1.]

§ 240a. Report of state comptroller; payment of taxes. The state comptroller shall deposit all taxes collected by him under this article in a responsible bank, banking house or trust company in the city of Albany, which shall pay the highest rate of interest to the state for such deposit, to the credit of the state comptroller on account of the transfer tax. And every such bank, banking house or trust company, shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have

indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all taxes received by him under this article, stating for what estate, and by whom and when paid; and shall credit himself with all expenditures made since his last previous return on account of such taxes, for salary, refunds or other purposes lawfully chargeable thereto. He shall on or before the tenth day of each month pay to the state treasurer the balance of such taxes remaining in his hands at the close of business on the last day of the previous month, as appears from such returns.

[Added by L. 1901, Ch. 173, § 14, and amended by L. 1906, Ch. 111, § 1.]

§ 241. Application of taxes. All taxes levied and collected under this article when paid into the treasury of the state shall be applicable to the expenses of the state government and to such other purposes as the legislature shall by law direct.

[As amended by L. 1905, Ch. 368, § 1.]

§ 242. Definitions. The words "estate" and "property," as used in this article, shall be taken to mean the property or interest therein of the testator, intestate, grantor, bargainor or vendor, passing or transferred to those not herein specifically exempted from the provisions of this article, and not as the property or interest therein passing or transferred to individual legatees, devisees, heirs, next of kin, grantees, donees or vendees, and shall include all property or interest therein, whether situated within or without this state. The word "transfer," as used in this article, shall be taken to include the passing of property or any interest therein in possession or enjoyment, present or future, by inheritance, descent, devise, bequest, grant, deed, bargain, sale or gift, in the manner herein prescribed. The words "county treasurer" and "district attorney," as used in this article, shall be taken to mean the treasurer or the district attorney of the county of the surrogate having jurisdiction as provided in section two hundred and twenty-eight of this article.

[As amended by L. 1905, Ch. 368, § 1.]

§ 243. Exemptions in article one not applicable. The exemptions enumerated in section four of the tax law, of which this article is a part shall not be construed as being applicable in any manner to the provisions of article ten hereof.

[Added L. 1900, Ch. 382, § 2. Re-enacted L. 1905, Ch. 368, § 1.]

ARTICLE 11

Procedure

Section 250 *Contents of petition.*
251. *Allowance of writ of certiorari.*
252. *Return of writ.*
253. *Proceeding upon return.*
254. *Costs.*
255. *Appeals.*
256. *Refund of tax paid upon illegal, erroneous or unequal assessment.*
257. *When county court may apportion tax.*
258. *Application to county court where taxpayer has removed from the county.*
259. *Supplementary proceedings to collect a tax.*
259a. *Dismissal of suits or proceedings.*
259b. *Cancellation of personal tax where it is void for want of jurisdiction.*
260. *Power of county court when collector fails to pay over.*
261. *Payment of moneys collected.*
262. *Collection of deficiency from collector's bondsmen.*
263. *Attorney-general to bring action for sequestration.*
264. *Settlement of conflicting claims to surplus of tax sale.*

§ 250. Contents of petition. Any person assessed upon any assessment-roll, claiming to be aggrieved by any assessment for property therein, may present to the supreme court a petition duly verified setting forth that the assessment is illegal, specifying the grounds of the alleged illegality, or if erroneous by reason of overvaluation, stating the extent of such overvaluation,

or if unequal in that the assessment has been made at a higher proportionate valuation than the assessment of other property on the same roll by the same officers, specifying the instances in which such inequality exists, and the extent thereof, and stating that he is or will be injured thereby. Such petition must show that application has been made in due time to the proper officers to correct such assessment. Two or more persons assessed upon the same roll who are affected in the same manner by the alleged illegality, error or inequality, may unite in the same petition.

§ 251. Allowance of writ of certiorari. Such petition must be presented to a justice of the supreme court or at a special term of the supreme court in the judicial district in which the assessment complained of was made, within fifteen days after the completion and filing of the assessment-roll and the first posting or publication of the notice thereof as required by this chapter. Upon the presentation of such petition, the justice or court may allow a writ of certiorari to the officers making the assessment, to review such assessment, and shall prescribe therein the time within which a return thereto must be made and served upon the relator's attorney, which shall not be less than ten days, and may be extended by the court or a justice thereof. Such writ shall be returnable to a special term of the supreme court of the judicial district in which the assessment complained of was made. The allowance of the writ shall not stay the proceedings of the assessors or other persons to whom it is directed or to whom the assessment is delivered, to be acted upon according to law.

§ 252. Return of writ. The officers making a return to such writ shall not be required to return the original assessment-roll or other original papers acted upon by them, but it shall be sufficient to return certified or sworn copies of such roll or papers, or of such portions thereof as may be called for by such writ. The return must concisely set forth such other facts as may be pertinent and material to show the value of the property assessed on the roll and the grounds for the valuation made by the assessing officers and the return must be verified.

§ 253. Proceeding upon return. If it shall appear upon the return to any such writ that the assessment com-

plained of is illegal or erroneous or unequal for any of the reasons alleged in the petition, the court may order such assessment, if illegal, to be stricken from the roll, or if erroneous or unequal, it may order a reassessment of the property of the petitioner, or the correction of his assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law, or as shall make it conform to the valuations and assessments of other property upon the same roll and secure equality of assessment. If upon the hearing it shall appear to the court, that testimony is necessary for the proper disposition of the matter, it may take evidence or may appoint a referee to take such evidence as it may direct, and report the same to the court, with his findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the court shall be made. A new assessment or correction of an assessment made by order of the court shall have the same force and effect as if it had been so made by the proper officers within the time prescribed by law for making such assessment.

§ 254. Costs. Costs shall not be allowed against the officers whose proceedings may be reviewed under any such writ unless it shall appear to the court that they acted with gross negligence or in bad faith or with malice in making the assessment complained of. If the writ shall be quashed or the assessment confirmed, or if the assessment complained of shall be reduced by an amount less than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the petitioner. If the assessment shall be reduced by an amount greater than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the tax district represented by the officers whose proceedings may be reviewed. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme court, except that if evidence shall be taken there shall be included in the taxable costs and disbursements the expense of furnishing to the court or to the referee a copy of the stenographer's minutes of the evidence taken.

[As amended by L. 1905, Ch. 281, § 1.]

§ 255. Appeals. An appeal may be taken by either party from an order, judgment or determination under this article as from an order, and it shall be heard and determined in like manner as appeals in the supreme court from orders. All issues and appeals in any proceeding under this article shall have preference over all other civil actions and proceedings in all courts.

§ 256. Refund of tax paid upon illegal, erroneous or unequal assessment. If in a final order in any such proceedings it has been or shall be ordered or adjudged or determined that the assessment complained of was illegal, erroneous or unequal, and correcting or directing correction thereof, and such order shall not be made in time to enable the assessors or other officers to make a new or corrected assessment for the use of the board of supervisors or for the use of the town, village, city or school officers levying any tax upon such property, the assessment of which has been or shall be so ordered or adjudged or determined to be illegal, erroneous or unequal, then any tax collected or to be collected upon such illegal, erroneous or unequal assessment shall be refunded as follows:

1. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the board of supervisors, then at an annual session of the board of supervisors held after the order for such correction has been granted and entered there shall be audited and allowed to the petitioner or other person who shall have paid such tax, and included in the tax levy of the town, village or city in which the property is situated, made next after the entry of such order, and paid to the petitioner, or other person paying the tax, the amount paid by him, in excess of what the tax would have been if the assessment had been made as ordered, adjudged or determined by such order of the court, together with the interest thereon from the date of payment. In case the amount deducted from such assessment by such order exceeds ten thousand dollars, so much of the tax as shall be refunded by reason of such corrected assessment, other than the proportion or percentage thereof collected for such town, village or city purposes, shall be levied upon the county at large and paid with interest, to the petitioner or other person paying the tax

without further audit; and the board of supervisors shall audit and levy upon such town, village or city, the proportion or percentage of such excess of tax collected for such town, village or city purposes, which shall be collected and paid with interest to the petitioner, or other person paying the tax, without other or further audit;

2. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the proper officers of any city or village, then the common council or other auditing officer or officers of such city or village shall immediately after such correction audit and allow, to the petitioner or other person who shall have paid such tax, and include in the tax levy of such city or village in which the property is situated made next after the entry of such order and cause to be paid to such petitioner or other person paying such tax, the amount paid by him in excess of what the tax would have been if the assessment had been as ordered, adjudged or determined by such order of the court together with interest thereon from the date of the payment.

3. When a tax shall have been levied and collected in any school district of this state upon any property within such district on any assessment value thereof which shall have been ascertained from a town assessment-roll and which assessment upon such town roll shall have been ordered, adjudged or determined by order of the court as aforesaid to have been illegal, erroneous or unequal and which assessment though made by town assessors was adopted and was used in such district for the purpose of taxation for school purposes, then and in such case the trustees of such school district shall audit and allow and cause to be paid to the petitioner, or other person who shall have paid such tax, the amount paid by him in excess of what the school tax would have been in such case if the assessment had been made as ordered, adjudged or determined by such order of the court, together with interest thereon from the date of the payment.

Application to the proper officer for the audit and allowance of such moneys must be made by the petitioner or other person paying such tax as follows: Where the writ of certiorari was issued pursuant to chapter two hundred and sixty-nine of the

laws of eighteen hundred and eighty, and such tax shall not have been heretofore refunded, such application must be made within three years from the passage of this act. When the writ of certiorari was issued under the provisions of this act, then such application for audit and allowance must be made within three years after the entry of the final order ordering or adjudging or determining such assessment to have been illegal, erroneous or unequal; provided that the time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed any part of such three years.

[As amended by L. 1907, Ch. 721, § 1.]

[See note 3, page 721.]

§ 257. When county court may apportion tax. When the premises of one person shall have been wrongfully assessed and taxed in with the premises of another, the person aggrieved thereby may, upon application to the county court of the county in which the property is situated, on petition duly verified, and on eight days' notice to the assessors of the town in which the premises are situated, and to the party whose premises are included in such wrongful assessment, have such assessment and tax apportioned by such county court. The county court shall take such evidence as may be necessary to determine the facts, and shall fix and specify the amount of the assessment and tax properly chargeable to the petitioner's property, and to the other party chargeable therewith. The collector of the town, upon receiving a copy of the order of the county court, shall forthwith change the assessment-roll and tax to conform to such order, and shall receive the amount apportioned upon the premises of the petitioner in full for the tax upon such property.

§ 258. Application to county court where taxpayer has removed from the county. If it shall satisfactorily appear by affidavit to the county court of any county that a tax legally levied therein, except upon real property of nonresidents, can not be collected because of the removal of the person taxed to any other county of the state, such court shall, upon application of the collector of any tax district or of the county treasurer of the county, grant an order, directed to the sheriff of the county

where such person may be, to collect the same out of his personal property, with interest at the rate of eight per centum per annum from the date of said order. Such order shall be filed in the office of the clerk of the county in which it is granted, and a certified copy thereof delivered to the constable or sheriff of the county where the person liable for the tax may be, and such constable or sheriff, on receiving the same shall execute it, and make a like return, and be entitled to the same fees and subject to the same liabilities and penalties for neglect as upon execution from any court of record. The sheriff receiving such moneys shall pay the same to the county treasurer of the county where it was levied, to the credit of the town in which it was assessed. This provision shall also apply to taxes levied upon rents reserved as upon personal property where such taxes remain unpaid.

§ 259. Supplementary proceedings to collect a tax. If a tax exceeding ten dollars in amount levied against a person or corporation is returned by the proper collector uncollected for want of personal property out of which to collect the same, the supervisor of the town or ward, or the county treasurer or the president of the village, if it is a village tax, may, within one year thereafter, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees, with interest thereon from the fifteenth day of February after the levy thereof. Such proceedings may be taken against a corporation, and the same proceedings may thereupon be had in all respects for the collection of such tax as for the collection of a judgment by proceedings supplementary to execution thereon against a natural person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his or its favor. The tax, if collected in such proceeding, shall be paid to the county treasurer or to the supervisor of the town, and if a village tax, to the treasurer of the village. The costs and disbursements collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding. The president of a village and a county treasurer shall

have no compensation for any such proceeding. A supervisor shall have no other compensation except his per diem pay for time necessarily spent in the proceeding.

§ 259a. Dismissal of suits or proceedings. Where the person or corporation against whom a proceeding or suit is brought to collect a personal tax in arrears in any town or ward, village, county or city of this state is unable for want of property to pay the tax in whole or in part, or where for other reasons, upon the facts, it appears to the court just that said tax should not be paid, the court may dismiss such suit or proceeding on the payment of such part of the tax as may be just or on payment of costs.

[Added by L. 1905, Ch. 348, § 1.]

[See note 4, page 722.]

§ 259b. Cancellation of personal tax where it is void for want of jurisdiction. If a personal tax, levied against a person or corporation, is void for want of jurisdiction of such person or corporation and has been returned by the proper collector uncollectible for want of personal property out of which to collect the same, the person or corporation against whom the said tax was levied may then apply to the supreme or county court in the county in which is located the tax district where said tax was levied, for an order cancelling the said tax, and upon notice to the president of the village, county treasurer, supervisor of the town or, in the case of a city, upon notice to its attorney or to the corporation counsel, and upon satisfactory proof by affidavit, the court shall make an order directing the cancellation of said tax from the assessment roll by the county treasurer, comptroller, or other officer in whose custody and control the said roll may be.

[Added by L. 1908, Ch. 505, § 1.]

§ 260. Power of county court when collector fails to pay over. If any collector shall neglect or refuse to pay over the moneys collected by him, to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, the county court, on proof of such fact by affidavit, on application of the county treasurer, shall make an order directed to the sheriff of the county, commanding him to

levy such sum as shall remain unpaid by such collector out of his property, personal and real, and pay the same to the county treasurer, within sixty days from the date of such order. The sheriff shall cause the same to be executed, and pay to the county treasurer the money levied by virtue thereof, deducting for his fees the same compensation that the collector would have been entitled to retain. If the whole sum due from the collector, or if a part only, or if no part thereof, shall be collected, the sheriff shall state the fact in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the supervisor of the town, city or division thereof, of any amount which may remain due from such collector. If the sheriff shall neglect to execute the order, or to pay over the money collected thereon, within the time limited thereby, he shall be liable therefor as in case of an execution, and the county treasurer shall immediately prosecute such sheriff and his sureties for the sum due from him, which sum when collected shall be paid into the county treasury.

§ 261. Payment of moneys collected. The county treasurer shall pay over the moneys received from the sheriff upon such order in the manner directed by the warrant to the collector. If the whole amount of moneys due from the collector shall not be collected on such warrant, or otherwise, the county treasurer shall first retain the amount which ought to have been paid to him before making any payment to the town officers.

§ 262. Collection of deficiency from collector's bondsmen. If it appears that the whole or any part of the moneys due from the collector has not been thus collected, the county treasurer shall forthwith give notice to the supervisor of the town or ward of the amount still due from such collector. The supervisor shall forthwith cause the undertaking of the collector to be prosecuted, and shall be entitled to recover thereon the sum due from the collector with costs of the action. The moneys received shall be applied and paid by the supervisor in the same manner as they should have been by the collector.

§ 263. Attorney-general to bring action for sequestration. It shall be the duty of the attorney-general, on being informed by the comptroller or by the county treasurer of any county that any incorporated company refuses or neglects

to pay the taxes imposed upon it, pursuant to articles one and two of this chapter, to bring an action in the supreme court for the sequestration of the property of such corporation and the court may so sequestrate the property of such corporation for the purpose of satisfying taxes in arrear, with the costs of prosecution, and may, also, in its discretion, enjoin such corporation and further proceedings under its charter until such tax and the costs incurred in the action shall be paid. The attorney-general may recover such tax with costs from such delinquent corporation by action in any court of record.

§ 264. Settlement of conflicting claims to surplus of tax sale. Whenever a surplus from the sale of any property for unpaid taxes in the hands of the supervisor of a town shall be claimed by any person other than the person for whose tax such property was sold, and such claim shall not be settled by a stipulation filed with the supervisor, as provided by this chapter, such claimant may maintain an action against such person, or such person may maintain an action against such claimant, to recover such money and, for the purposes of such action, the defendant shall be deemed to be in possession of the surplus in the hands of the supervisor. Upon the production of a certified copy of a final judgment, rendered in favor of either party, the supervisor shall pay such surplus to the party recovering the same. No other cause of action shall be joined, nor any set-off or counterclaim be allowed in an action brought pursuant to this section, and if an execution issue on a judgment rendered in such action, it shall direct that the costs only of such judgment be levied thereon.

ARTICLE 12

Laws Repealed; When to Take Effect

Section 280. *Laws repealed.*
281. *When to take effect.*

§ 280. Laws repealed. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is repealed.

§ 281. When to take effect. This chapter shall take effect June fifteenth, eighteen hundred and ninety-six.

ARTICLE 13

Section 282. *Limitation of time.*

§ 282. Limitation of time. The provisions of the code of civil procedure, relative to the limitation of time of enforceing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by articles nine or ten of said chapter, and this act shall be construed as having been in effect as of date of the original enactment of the corporation and inheritance tax law, provided, however, that as to real estate in the hands of bona fide purchasers, the transfer tax shall be presumed to be paid and cease to be a lien as against such purchasers after the expiration of six years from the date of accrual. This act shall not affect any action or proceeding now pending.

[Added by L. 1899, Ch. 737, § 1.]

ARTICLE 14

Mortgage of Real Property Within this State

Section 290 *Definitions.*
291. *Exemption from local taxation.*
292. *Exemptions.*
293. *Recording tax.*
293a. *Optional tax on prior mortgages.*
293b. *Supplemental mortgages.*
293c. *Mortgages for indefinite amounts or for contract obligations.*
294. *Payment of taxes.*
295. *Effect of nonpayment of tax.*
296. *Trust mortgages.*
297. *Apportionment by state board of tax commissioners.*
298. *Payment over and distribution of tax.*
299. *Expenses of officers.*
300. *Supervisory power of state board of tax commissioners and state comptroller.*
301. *Tax on prior advance mortgages.*

§ 290. Definitions. The words real property and real estate as used in this article, in addition to the definition thereof contained in section two of this chapter, shall be understood to include everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The words mortgage of real property as used in this article include every mortgage by which a lien is created over or imposed on real property or which affects the title to real property, notwithstanding that it may also be a lien on personal or other property or that personal or other property may form a part of the security for the debt or debts secured by such mortgage. Executory contracts for the sale of real property under which the vendee has or is entitled to possession shall be deemed to be mortgages for the purposes of this article and shall be assessed at the amount unpaid on such contracts. A contract or agreement by which the indebtedness secured by any mortgage is increased or added to, shall be deemed a mortgage of real property for the purpose of this article, and shall be taxable as such upon the amount of such increase or addition.

[Added by L. 1905, Ch. 729, § 1, and amended by L. 1906, Ch. 532, § 2, and L. 1907, Ch. 340, § 1, pt.]

§ 291. Exemption from local taxation. All mortgages of real property situated within the state which are taxed by this article and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, villages, school districts and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by sections twenty-four, one hundred and eighty-seven, one hundred and eighty-seven-a, one hundred and eighty-seven-b and article ten of the tax law; but the exemption conferred by this section shall not be construed to impair or in any manner affect the title of any purchaser of land or real estate which may be sold for nonpayment of taxes levied by any local authority.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 4.]

§ 292. Exemptions. No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any other statute, or by reason of any provision in any private act or charter which is subject to amendment or repeal by the legislature, or by reason of nonresidence within this state or for any other cause.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 5.]

§ 293. Recording tax. A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof or at any time thereafter by mortgage on real property situated within the state recorded on or after the first day of July, nineteen hundred and six, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this article. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first day of July, nineteen hundred and seven, is less than one hundred dollars, a tax of fifty cents is hereby imposed on such mortgage, and shall be collected and paid as provided in this article.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 6, and amended by L. 1907, Ch. 340, § 1.]

§ 293-a. Optional tax on prior mortgages. Whenever any mortgage other than a mortgage specified in section three hundred and one has been recorded prior to July first, nineteen hundred and six, the record owner thereof may file with the recording officer of the county in which the real property, or any part thereof, on which said mortgage is a lien, is situated, a written statement under oath verified by the record owner or the agent or officer of such record owner describing such mortgage by giving the date of the same and the liber and page of the record thereof together with the names of the parties thereto, specifying the amount

then remaining unpaid on the debt or obligation secured thereby, and electing that it shall become subject to the tax prescribed by section two hundred and ninety-three of this chapter. Whenever any unrecorded mortgage has been executed and delivered prior to July first, nineteen hundred and six, the owner thereof may record the same upon filing with the recording officer a similar statement and paying the tax as herein prescribed. A tax shall thereupon be computed, levied and collected upon the amount of the principal debt or obligation unpaid at the time of the filing of such statement, or of the recording of such mortgage and filing of such statement. On the payment of such tax as herein provided, the recording officer shall note on the margin of the record of such mortgage the fact of such statement and of the amount of the tax paid, attested by his signature, whereupon such mortgage and the debt or obligation secured thereby shall be entitled to the exemptions and immunities conferred by this article, and all of the provisions of this article shall thereafter be applicable to said mortgage. Whenever the original mortgage is presented to the clerk together with the statement he shall also note on said original mortgage the fact of the filing of the said statement and also the amount of the tax paid duly attested by his signature, which indorsement shall be conclusive evidence of the payment of such tax.

[Added by L. 1907, Ch. 340, § 2.]

§ 293-b. Supplemental mortgages. If subsequent to the recording of a mortgage on which all taxes, if any accrued under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this article, unless it creates or secures a new or further indebtedness or obligation other than the principal in-

debtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section two hundred and ninety-three of this article on such new or further indebtedness or obligation, and shall be paid to the proper recording officer at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument or additional mortgage any exemption is claimed under this section, there shall be filed with the recording officer and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recording officer upon the question of exemption shall be reviewable by the state board of tax commissioners.

[Added by L. 1907, Ch. 340, § 2.]

§ 293-c. Mortgages for indefinite amounts or for contract obligations. If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section two hundred and ninety-three of this chapter upon the value of the property covered by the mortgage, which shall be determined by the recording officer to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the owner thereof shall file with the recording officer a sworn statement of the maximum amount secured or which under any contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this article. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming

through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recording officer at the time such mortgage is offered for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall be preserved in his office. His determination as to the basis for computing the tax on such mortgage shall be subject to review by the state board of tax commissioners.

[Added by L. 1907, Ch. 340, § 2.]

§ 294. Payment of taxes. The taxes imposed by this article shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such taxes shall be paid to the recording officer of any county in which the real property or any part thereof is situated. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 8.]

§ 295. Effect of nonpayment of taxes. No mortgage of real property shall be recorded by any county clerk or register on or after the first day of July, nineteen hundred and six, unless there shall be paid the tax imposed by and as in this article provided. No mortgage of real property which is subject to the taxes imposed by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the fore-

closure or enforcement of any mortgage which is subject to the taxes imposed by this article or of any debt or obligation secured by or which secures any such mortgage, unless the taxes imposed by this article shall have been paid as provided in this article.

[Added by L. 1906, Ch. 532, § 10, and amended by L. 1907, Ch. 340, § 3.]

§ 296. Trust mortgages. In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such mortgage which is subject to this article has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon or become secured thereby, the corporation making such mortgage shall, at or before the time when such amount is to be advanced accrues or becomes secured file in the office of the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary treasurer or other proper officer of said corporation of the amount of principal indebtedness to be so advanced, or accruing or becoming secured, and the tax on such amount shall become due and payable at the time of filing such statement. Such additional tax shall be paid to the recording officer where such mortgage has been or is first recorded and a receipt therefor shall be indorsed upon the mortgage and payment therefor shall be noted in the margin of the record of

such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof, and the district attorney of the county in which such mortgage has been or is first recorded may maintain an action against the corporation making such mortgage to recover the amount of such tax, with interest at the rate of one per centum per month from the date when the same became due, and upon recovering such tax and interest such district attorney shall pay the same to the recording officer of such county in satisfaction of such tax. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after July first, until the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the offices of the state board of tax commissioners and the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary treasurer or other proper officer of said corporation, of the total amount of principal indebtedness that has been advanced or has accrued on such mortgage, or has become secured thereby, prior to the first day of July preceding the filing of such statement. A failure to file any statement required by this section within the time required shall subject the corporation making such mortgage to a penalty of one hundred dollars per day for each day such failure continues, recoverable by the district attorney of the county in which such mortgage has been or is first recorded.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 12, and amended by L. 1907, Ch. 340, § 3.]

§ 297. Apportionment by state board of tax commissioners. When the real property covered by a mortgage is

assessed in more than one county it shall be the duty of the state board of tax commissioners to ascertain the assessed value of the property in each county and to apportion the amount upon which the tax shall be paid to the recording officer in each of the said counties upon the basis of the relative assessments. Where the mortgage is a first lien upon real property situate in one tax district and a subsequent lien upon real property situate in another tax district it shall be their duty to apportion the amount of the tax properly to be credited to said tax districts by ascertaining the valuation of each parcel as appears from the last preceding assessment-roll of the tax district in which such parcel is located after deducting therefrom the taxable amount of any prior lien. If, however, the whole or a part of the property covered by the mortgage in a county or tax district is not assessed upon the last preceding assessment-roll or rolls of the tax district or districts in which it is located, or is assessed as a part of a larger tract in such a manner that the assessed value can not be determined from the assessment-roll or rolls, or improvements have been made upon the property to such an extent as to change materially the value of the property so assessed, the state board of tax commissioners may determine the value of the property covered by the mortgage and for such purpose may require the mortgagor or mortgagee to furnish the board with proofs as to such facts as the board deems necessary for the purpose of computing such value; and the value so determined shall be deemed to be the assessed value for the purpose of such apportionment. When the real property covered by a mortgage is located partly within the state and partly without the state it shall be the duty of the state board of tax commissioners to determine what proportion shall be taxable under this article by determining the relative value of the mortgaged property within this state as compared to the total value of the entire mortgaged property, taking into consideration in so doing the amount of all prior incumbrances upon such property or any portion thereof. If a mortgage covering property located partly within the state and partly without the state, is presented for record before such determination has been made, then there may be

presented to the recording officer with such mortgage or at the time when the first advance is made on prior advance mortgages as provided in section three hundred and one of this article a statement in duplicate verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor, specifying the value of the property covered by the mortgage within the state and the property covered by the mortgage without the state, stated separately. One of such statements shall be filed by the recording officer and the other shall be transmitted by him to the state board of tax commissioners. The tax payable under this article before the determination by the state board of tax commissioners, shall be computed upon such proportion of the principal indebtedness secured by the mortgage or of the sum advanced thereon as the case may be as the value of the mortgaged property within the state shall bear to the total value of the entire mortgaged property as set forth in such statement. The state board of tax commissioners shall on receipt of the statement filed with the board by the recording officer, and on not less than ten days' notice, served personally or by mail upon the person making such statement, the mortgagee and upon the comptroller, proceed to determine what proportion of the principal indebtedness secured by the mortgage shall be used as the measure of taxation within the state under the provisions of this article. In determining the separate values of the property covered by any such mortgage within and without the state for the purpose of ascertaining the proportion of the principal indebtedness secured by the mortgage which is taxable under this article, the state board of tax commissioners shall consider only the value of the tangible property covered by each mortgage, taking into consideration in so doing the amount of all prior incumbrances thereon. For the purpose of determining such value, the state board of tax commissioners may require the mortgagor or mortgagee to furnish the board, by affidavit, or verified report such information or data as it deems needed for such purpose, or the board may take the testimony of the mortgagor or any other person in relation thereto, and if any person whose testimony is desired can be found within the state may require him by sub-

poena to attend before the board at a specified time and place for the purpose of testifying in relation to the value of such property. They may also determine at the same time the proportion of the tax which shall be paid by the recording officer who has received the same to the several county treasurers of the respective counties in the state, in which parts of the mortgaged property are situated, and also the proportion of the tax to be distributed under the provisions of this article to be credited to each town or city within a county. When such recording officer shall pay any portion of such tax to the county treasurer of any other county, he shall at the same time file in the office of the recording officer of such other county a brief description of the mortgage on which such tax is paid sufficient to identify the same, together with a statement of the payment of such tax, and the amount thereof, and the recording officer of such other county shall note on the margin of the record of such mortgage the fact of such payment attested by his signature. The state board of tax commissioners shall file a certified copy of such determination with the recording officer of each county in which any part of the mortgaged property is situated and shall serve a copy of such certificate personally or by mail upon the person making such statement and upon the mortgagee together with a notice requiring the payment to the proper recording officer within ten days thereafter, of the amount of the tax on such mortgage, if any, which under the determination of said board remains unpaid. Such additional tax shall become due and be deemed unpaid upon the expiration of such period of ten days. The state board of tax commissioners shall adopt rules to govern their procedure and the manner of taking evidence in these matters and may require certified statements to be furnished either by boards of assessors or recording officers of the respective counties in relation thereto, and immediately upon making their determination they shall file a certificate thereof with the recording officer of each county within which a portion of the mortgaged property is situated; and a minute of such determination shall be entered in the margin of the record of the said mortgage, and whenever the tax upon a mortgage secured by real property as-

sessed in two or more counties shall have been paid, as provided by this article it shall also be the duty of the state board of tax commissioners to equitably apportion between the respective counties the amount upon which such tax is to be computed and to file the certificate of their determination with the recording officer, and thereupon said recording officer shall pay over to the several county treasurers of the respective counties or to the chamberlain of the city of New York the sums fixed by said certificate of determination.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 14, and L. 1907, Ch. 340, § 3, pt.]

§ 298. Payment over and distribution of taxes. Upon the first day of each month the recording officer of each county shall pay over to the county treasurer of said county, and in the counties of New York, Kings, Queens and Richmond to the chamberlain of the city of New York all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, after deducting the necessary expenses of his office as provided in section two hundred and ninety-nine, except taxes paid upon a mortgage which under the provisions of section two hundred and ninety-seven is to be apportioned by the state board of tax commissioners between several counties, which taxes and money shall be paid over by him as provided by the determination of said state board of tax commissioners within five days after the filing of said determination in his office. The county treasurer of each county and in the counties of New York, Kings, Queens and Richmond the city chamberlain of the city of New York shall on the first day of January, nineteen hundred and seven, and quarterly thereafter, after having deducted the necessary expenses of his office provided in section two hundred and ninety-nine, transmit one-half of this net amount collected under the provisions of this article to the state treasurer and shall receive from the state treasurer a receipt therefor countersigned by the comptroller. And the remaining portion thereof in the counties of New York, Kings, Queens and Richmond shall be paid into the

general fund of the city of New York and be applied to the reduction of taxation, and in the other counties of the state the remaining portion shall be held by the respective county treasurers subject to the order of the board of supervisors as hereinafter provided. Prior to the first day of November in each year the recording officer shall cause to be prepared a list containing a description of all mortgages upon which taxes have been paid by a reference to the date of each mortgage, the name of the mortgagor and mortgagee, the amount of the principal debt upon which the tax was paid together with the book and page where said mortgage is recorded, together with the town, city or village in which the mortgaged property is assessed, and if assessed in two or more tax districts the amount apportioned to each tax district by the state board of tax commissioners, and the amount deducted for his necessary expenses as approved by the state board of tax commissioners and shall file the statement in his office and shall furnish a copy thereof to the clerk of the board of supervisors, and another copy thereof to the state board of tax commissioners. The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from the statement filed with their clerk by the county clerk the location of the mortgaged property with respect to the several tax districts and the amount of tax properly to be credited to each town, city and village and of the sum so credited to each town which does not contain within its boundaries an incorporated village or portion thereof and to each city other than the city of New York, one-half thereof shall be applicable to the payment of school taxes and one-half thereof shall be applicable to the payment of state, county and city, or town expenses; where the town contains within its limits a city, incorporated village, or portion thereof, the supervisor shall apportion to the city, village or villages so much of the share credited to the said town as the assessed value of said city, village or portion thereof bears to twice the total assessed valuation of the town, and one-half of the remaining balance shall be applicable to the payment of state, county and town taxes, and one-half to the payment of school taxes. The board of supervisors of each county, on or

before the fifteenth day of December each year, shall determine the respective sums applicable hereunder to each of the foregoing purposes and shall issue their warrant for the payment to the city treasurer or town supervisor of the amount payable to said city or town, and their warrant for the payment to the village treasurer of the sum of money to which the village shall be entitled, and for the payment to the city official having authority to receive the other moneys raised by tax for school purposes in said municipality, and to the supervisor of each town of the amount to which the town is entitled for the payment of school taxes; and it shall be the duty of said supervisor of a town to apportion the sum so paid to him for school purposes between the several school districts upon the basis of the aggregate days' attendance as appears from the statement filed with him by the school commissioners in March of each year and shall notify the trustee or trustees of said school district of the amount standing to the district's credit in his hands, which sum shall be deducted from the next annual school levy of said district and shall be paid by the supervisor to the collector of the school district as soon as the said collector shall have received his warrant for the collection of the next annual tax.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 16, as amended by L. 1907, Ch. 340, § 3, pt., and L. 1908, Ch. 296, § 1.]

§ 299. Expenses of officers. Recording officers and county treasurers and the chamberlain of the city of New York, shall severally be entitled to receive all their necessary expenses for the purposes of this act, including printing, hire of clerks and assistants, being first approved and allowed by the state board of tax commissioners, which shall be retained by them out of the moneys coming into their hands.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 18.]

§ 300. Supervisory power of state board of tax commissioners and state comptroller. The state board of tax commissioners shall have general supervisory power over all recording officers in respect of the duties imposed by this article and they may make such rules and regulations for the gov-

ernment of recording officers in respect to the matters provided for in this article as they may deem proper, provided that such rules and regulations shall not be inconsistent with this or any other statute. The state comptroller shall have general supervisory power over all county treasurers and the chamberlain of the city of New York in respect to the duties imposed upon them by this article, and may make such rules and regulations, not inconsistent with this or any other statute, for the government of said county treasurers and chamberlain as he deems necessary and appropriate to secure a due accounting for all taxes and moneys collected or received pursuant to any provision of this article. All recording officers and county treasurers, and the chamberlain of the city of New York, shall furnish such bond, conditioned for the faithful and diligent discharge of the duties required of them respectively by this article, to the people of the state, within such time, with such sureties and in such penal amount, not exceeding twenty-five thousand dollars, as the state comptroller may prescribe.

[Added by L. 1905, Ch. 729, § 1, and renumbered and amended by L. 1906, Ch. 532, § 19.]

§ 301. Tax on prior advance mortgages. Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to July first, nineteen hundred and six, is advanced after July first, nineteen hundred and six, the tax prescribed by section two hundred and ninety-three of this article is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same time and in the same manner as taxes imposed by section two hundred and ninety-six of this article, and all the provisions of section two hundred and ninety-six in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. A state-

ment filed under this section in July, nineteen hundred and seven, for the year ending on June thirtieth, nineteen hundred and seven, shall also contain a statement of the amount of principal indebtedness which had been advanced before July first, nineteen hundred and six, on the mortgage to which such statement refers. In case said mortgage was given to secure the payment of a series of bonds, notes or other evidences of indebtedness, the mortgagor may, at the time of paying such tax, present to the recording officer, the bonds, notes, or other evidences of indebtedness representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recording officer a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, notes or other evidences of indebtedness so presented are the bonds, notes or other evidences of indebtedness representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds, notes, or other evidences of indebtedness are secured by a mortgage recorded in said office stating the date of said mortgage and the liber and page of the record of the same. It shall be the duty of such recording officer to indorse upon each of said bonds, notes, or other evidences of indebtedness so presented to him a statement signed by him to the effect that the tax imposed by this article on that portion of the principal indebtedness secured by said mortgage represented by said bonds, notes or other evidences of indebtedness has been paid and said statement shall be conclusive proof of such payment. The bonds, notes or evidences of indebtedness representing that portion of the principal indebtedness secured by said mortgage upon which such tax has been paid shall be exempt from taxation as provided by section two hundred and ninety-one of this article. In case of any mortgage taxable under this section, only the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid shall be exempt from taxation under the provisions of section two hundred and ninety-one of this article; provided, however, that notwithstanding the exception contained in section two hundred and ninety-

three-a any corporation shall have the privilege of an optional payment of the tax upon all advances which were made prior to July first, nineteen hundred and six if it elects to avail itself of the privileges of said section so far as they relate to advances made prior to said date. Whenever the tax imposed by section three hundred and one of this article as said section existed before the passage of this act has been paid with respect to any mortgage, no additional tax shall accrue on such mortgage under this section as hereby enacted and such mortgage and the debt or obligation secured thereby, shall continue to be entitled to the exemptions and immunities conferred by this article and all of the provisions of this article shall remain applicable to such mortgage.

[Added by L. 1906, Ch. 532, § 22, and amended by L. 1907, Ch. 340, § 3.]

Laws of 1906, Chapter 532.

§ 23. All taxes imposed by or which became due, payable or collectible on or before the thirtieth day of June, nineteen hundred and six, pursuant to chapter seven hundred and twenty-nine of the laws of nineteen hundred and six, and all taxes which under section two hundred and ninety-five of the said act are to become due and payable on the thirtieth day of July, nineteen hundred and six, and all other taxes, if any, which were imposed by chapter seven hundred and twenty-nine of the laws of nineteen hundred and five on any mortgage recorded prior to the first day of July, nineteen hundred and six, in respect to any period ending on or before the first day of July, nineteen hundred and six, shall be imposed, become due, be payable and collectible, and shall be paid over and distributed in the same manner, and with the same force and effect as if this act had not been enacted; and for the purpose of collecting, paying over, distributing and enforcing any such taxes, chapter seven hundred and twenty-nine of the laws of nineteen hundred and five shall be deemed to be in force, and the lien for such taxes shall attach and such taxes shall be levied and collected as provided in chapter

seven hundred and twenty-nine of the laws of nineteen hundred and five, anything herein contained to the contrary notwithstanding.

ARTICLE 15

Tax on Transfers of Stock

Section 315. *Amount of tax.*
316. *Stamps how prepared and sold.*
317. *Penalty for failure to pay tax.*
318. *Canceling stamps; penalty for failure.*
319. *Contracts for dies; expenses how paid.*
320. *Illegal use of stamps; penalty.*
321. *Power of state comptroller.*
322. *Civil penalty; how recovered.*
323. *Effect of failure to pay tax.*
324. *Application of taxes.*

§ 315. Amount of tax. There is hereby imposed and there shall immediately accrue and be collected a tax as herein provided, on all sales, or agreements to sell, or memoranda of sales, or deliveries, or transfers, of shares or certificates of stock, in any domestic or foreign association, company or corporation, made after the first day of June, nineteen hundred and five, whether made upon or shown by the books of the association, company or corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale whether entitling the holder in any manner to the benefit of such stock, or to secure the future payment of money or the future transfer of any stock, on each share of one hundred dollars of face value or fraction thereof, two cents. It is not intended by this act to impose a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon which stock certificates are not actually sold, nor upon such stock certificates so deposited. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed as follows: In a case where the evidence of transfer is shown only by the books of the company the stamp shall be placed upon such

books; and where the change of ownership is by transfer of a certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale to which the stamp provided for by this article shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers, and no further tax is hereby imposed upon the delivery of the certificate of stock, or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale. The comptroller may, upon satisfactory proof that stamps have been erroneously affixed and canceled in payment of the tax upon a transfer and to the loss of an innocent person, refund the amount thereof from appropriations made for necessary expenses under this act, provided the tax justly due is paid upon such transfer.

[Added by L. 1905, Ch. 241, § 1, and amended by L. 1906, Ch. 414, § 1.]

§ 316. Stamps how prepared and sold. Adhesive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the state comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same; he shall make provision for the sale of such stamps in such places and at such times as in his judgment he may deem necessary.

[Added by L. 1905, Ch. 241, § 1.]

§ 317. Penalty for failure to pay tax. Any person or persons who shall make any sale or transfer without paying the tax by this article imposed or who shall in pursuance of any sale or agreement deliver any stock, or evidence of the sale of or agreement to sell any stock or bill or memorandum thereof, without having the stamps provided for in this article affixed thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof

shall pay a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned not more than six months, or by both such fine and imprisonment at the discretion of the court.

[Added by L. 1905, Ch. 241, § 1, and amended by L. 1906, Ch. 414, § 2.]

§ 318. Cancelling stamps; penalty for failure. In every case where an adhesive stamp shall be used to denote the payment of the state tax provided by this article the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, and shall cut or perforate the stamp in a substantial manner, so that such stamp can not be again used; and if any person fraudulently makes use of an adhesive stamp to denote the state tax imposed by this article, without so effectually cancelling and obliterating such stamp such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than two hundred nor more than five hundred dollars or be imprisoned for not less than six months, or both, at the discretion of the court.

[Added by L. 1905, Ch. 241, § 1.]

§ 319. Contracts for dies; expenses how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps, and all expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose.

[Added by L. 1905, Ch. 241, § 1.]

§ 320. Illegal use of stamps; penalty. Any person who shall wilfully remove or cause to be removed, alter or cause to be altered the canceling or defacing marks of any adhesive

stamp provided for by this article with intent to use the same, or to cause the use of the same after it shall have been once used, or shall knowingly or wilfully sell or buy any washed or restored stamp, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same or prepare the same with intent for the further use thereof; or shall wilfully use any counterfeit stamp or any forged stamp with intent to defraud the state of New York, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months, or by both such fine and imprisonment, at the discretion of the court.

[Added by L. 1905, Ch. 241, § 1.]

§ 321. Power of state comptroller. Every person, firm, company, association or corporation making a sale, agreement to sell, delivery, or transfer, of shares or certificates of stock, or conducting or transacting a brokerage business shall keep or cause to be kept a just and true book of account wherein shall be plainly and legibly recorded the date of making every sale, agreement to sell, delivery, or transfer, of shares or certificates of stock, and every transaction in relation to any stock; the number of shares, the total amount covered by each such sale, agreement to sell, delivery, transfer or transaction, and the name of the other party thereto, and such book shall at all times be subject to the inspection of the comptroller, or any of his representatives between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except on Saturdays, Sundays, and legal holidays. The state comptroller may, at any time after transfers of stock which by the provisions of this article are subject to a state stamp tax, inquire into and ascertain whether the tax imposed by the provisions of this article has been paid. For the purpose of ascertaining such fact the comptroller shall have the right and it shall be his duty to examine the books and papers of any person, firm, company, association or corporation, and memoranda of transfers shall remain accessible for such inspection for three months from their respective dates. The state comptroller may enforce his right to examine the books and papers of any

person, firm, company, association or corporation by mandamus. If from such examination the comptroller ascertains that the tax provided for in this article has not been paid he shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of such tax and for any penalty incurred by any person under the provisions of this article. Every person, firm, company, association or corporation who shall refuse to permit the comptroller or any of his representatives to inspect such books or any memorandum or record relating to such sale, agreement to sell, delivery, or transfer, or transaction at any time as above provided, or who shall fail to keep such book of account, or who shall in any other respect violate any of the provisions of this section shall be deemed guilty of a misdemeanor and on conviction thereof shall for each and every such offense pay a fine of not less than five hundred dollars nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both at the discretion of the court.

[Added by L. 1905, Ch. 241, § 1, and amended by L. 1906, Ch. 414, § 3, and L. 1907, Ch. 324, § 1.]

§ 322. Civil penalty; how recovered. Any person who shall violate the provisions of this article shall in addition to the penalties herein provided forfeit to the people of the state a civil penalty of five hundred dollars for each violation. The state comptroller shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of any civil penalty and all moneys collected by him shall be paid into the state treasury.

[Added by L. 1905, Ch. 241, § 1.]

§ 323. Effect of failure to pay tax. No transfer of stock made after June first, nineteen hundred and five, on which a tax is imposed by this article, and which tax is not paid, at the time of such transfer, shall be made the basis of any action or legal proceedings, nor shall proof thereof be offered or received in evidence in any court in this state.

[Added by L. 1905, Ch. 241, § 1.]

§ 324. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon.

[Added by L. 1905, Ch. 241, § 1.]

SCHEDULE OF LAWS REPEALED.

Revised Statutes.		Sections.
Part I, Chap. 13.....		All, except section 7 of title VI.
Part III, Chap. 8, tit. XVII.		Sections 28, 29 30.
Laws of	Chapter	Section
1835.....	11.....	All
1836.....	461.....	All
1841.....	341.....	All
1842.....	154.....	All
1842.....	318.....	All
1845.....	180.....	29, 30, 31, 32
1846.....	327.....	All
1847.....	455.....	16
1847.....	482.....	All
1849.....	180.....	All
1851.....	176.....	All
1851.....	371.....	All
1852.....	46.....	All
1852.....	282.....	All
1853.....	69.....	All
1853.....	406.....	All
1853.....	469.....	All
1854.....	393.....	All
1855.....	37.....	All
1855.....	83.....	All
1855.....	327.....	All

Laws of	Chapter.	Section.
1855.....	427.....	All
1856.....	183.....	All
1857.....	7.....	All
1857.....	456.....	All
1857.....	536.....	All
1857.....	585.....	All
1858.....	110.....	All
1858.....	357.....	All
1859.....	312.....	All
1860.....	209.....	All
1862.....	194.....	All
1862.....	285.....	1
1865.....	453.....	All
1866.....	136.....	All
1866.....	528.....	All
1866.....	820.....	All
1867.....	361.....	All
1867.....	694.....	All
1868.....	575.....	All
1869.....	859.....	All
1870.....	280.....	All
1870.....	325.....	All
1870.....	492.....	Extract from section 2, authorizing comptroller to designate papers in which notice of sale of lands for nonpayment of taxes shall be published
1870.....	506.....	2, 3, 4, 5
1871.....	110.....	All
1873.....	327.....	All
1873.....	809.....	All

Laws of	Chapter.	Section.
1874.....	351.....	All
1875.....	331.....	All
1875.....	466.....	All
1875.....	474.....	All
1876.....	49.....	All
1876.....	96.....	All
1876.....	101.....	All
1878.....	152.....	All
1879.....	492.....	All
1880.....	80.....	All
1880.....	91.....	All
1880.....	269.....	All
1880.....	327.....	All
1880.....	448.....	All
1880.....	542.....	All
1880.....	552.....	All
1881.....	8.....	All
1881.....	166.....	All
1881.....	293.....	All
1881.....	361.....	All
1881.....	402.....	5
1881.....	433.....	All
1881.....	640.....	All
1882.....	151.....	All
1882.....	409.....	312–327, inclusive
1883.....	342.....	All
1883.....	392.....	All
1883.....	397.....	All
1883.....	464.....	All
1884.....	57.....	All
1884.....	153.....	All

Laws of	Chapter.	Section.
1884.....	280.....	All
1884.....	353.....	All
1884.....	414.....	All
1884.....	435.....	All
1884.....	537.....	All
1885.....	10.....	All
1885.....	32.....	All
1885.....	201.....	All
1885.....	215.....	All
1885.....	340.....	12
1885.....	359.....	All
1885.....	411.....	All
1885.....	453.....	All
1885.....	501.....	All
1886.....	59.....	All
1886.....	102.....	All
1886.....	143.....	All
1886.....	266.....	All
1886.....	315.....	All
1886.....	659.....	1, 2, 3, 5, 6
1886.....	679.....	All
1887.....	284.....	All
1887.....	342.....	All
1888.....	110.....	All
1889.....	191.....	All
1889.....	193.....	All
1889.....	353.....	All
1889.....	462.....	All
1889.....	463.....	All
1889.....	469.....	All
1889.....	563.....	All

Laws of	Chapter.	Section.
1890.....	145.....	All
1890.....	174.....	All
1890.....	206.....	All
1890.....	497.....	All
1890.....	522.....	All
1890.....	553.....	All
1890.....	556.....	All
1891.....	163.....	All
1891.....	211.....	All
1891.....	218.....	All
1892.....	196.....	All
1892.....	202.....	1
1892.....	266.....	All
1892.....	347.....	All
1892.....	399.....	All
1892.....	463.....	All
1892.....	477.....	All
1892.....	529.....	All
1892.....	565.....	All
1892.....	661.....	All
1892.....	668.....	All
1892.....	713.....	All
1892.....	714.....	All
1893.....	199.....	All
1893.....	498.....	All
1893.....	525.....	All
1893.....	704.....	All
1893.....	711.....	All
1894.....	196.....	All
1894.....	312.....	All
1894.....	562.....	All

Laws of	Chapter.	Section.
1894.....	713.....	All
1895.....	378.....	All
1895.....	418.....	All
1895.....	425.....	All
1895.....	515.....	All
1895.....	556.....	All
1895.....	558.....	All
1895.....	608.....	All
1895.....	895.....	All

Fisheries, Game and Forest Law.

TAXATION

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TAXATION.

NOTES.

Text of Other Laws to be Read with the Provisions of the Tax Law.

1

General Municipal Law.

§ 7. Funded and bonded debts. The bonded indebtedness of a municipal corporation, including interest due or unpaid, or any part thereof, may be paid up or retired by the issue of the new substituted bonds for like amounts by the board of supervisors or supervisor, board, council or officers having in charge the payment of such bonds. Such new bonds shall only be issued when the existing bonds can be retired by the substitution of the new bonds therefor, or can be paid up by money realized by the sale of such new bonds. * * *. All bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or state purposes. [As amended by L. 1908, Ch. 256, § 1.]

2

County Equalization by Special Commissioners.

Appointment of commissioners of equalization. The board of supervisors of any county of the state may by the concurring vote of a majority of all the supervisors elected to such board, resolve to appoint three persons to be commissioners of equalization of such county. They shall thereupon appoint such commissioners, two of whom shall be residents of such county and not members of the board of supervisors, and the third commissioner shall not be a resident of or a taxpayer in such county, but shall reside in the judicial district in which such county is situated. If there be one or more cities in such county one of such commissioners shall be a resident of such city or cities and one shall be a resident of the towns in such county outside of such city

or cities. The commissioner appointed from such city or cities shall be named by the supervisors representing such city or cities, and the commissioner appointed from the towns outside of such city or cities shall be named by the supervisors representing such towns. Both such commissioners, including the third commissioner appointed from the judicial district outside of such county, shall be confirmed by a two-thirds vote of all the members of the board of supervisors. If, after such board has resolved to appoint such commissioners of equalization, they are unable to agree upon the commissioners to be appointed as provided by this section, and such commissioners are not appointed before the first day of July, succeeding the time when such resolution was adopted, the clerk of such board shall apply to the county judge of such county certifying to him the fact that such resolution was adopted and such commissioners have not been appointed pursuant thereto and such county judge shall appoint the commissioners subject to the provisions of this section relating to their places of residence. The term of office of each such commissioners shall be three years. Not more than one commissioner shall reside in the same town or city, and if a commissioner remove to a town or city in which another commissioner resides, the office of the commissioner so removing shall thereon become vacant. Such appointments shall be so made that not more than a majority of the commissioners belong to the same political party, and the other commissioner shall be chosen from the other political party polling in such county at the last general election either the highest or the next highest number of votes. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled, for the unexpired term, by the appointment of a person of the same political faith as his predecessor at the time of his appointment. Each commissioner shall be paid by the county for his services, a sum to be fixed by the board of supervisors, not exceeding the rate of four dollars per day, for the time necessarily and actually occupied in the performance of his duties, and his necessary and reasonable expenses incurred while absent from his home in the discharge of his duties, but the total amount paid to any commissioner for his

services and expenses in any one year shall not exceed three hundred dollars.

[L. 1896, Ch. 820, § 1.]

Examination of valuations. Between the first day of September and the time of the annual meeting of the board of supervisors in each year, the commissioners shall examine the assessment-rolls of the several towns in their county and shall visit each town therein once in each alternate year between such dates, or once in each year when deemed necessary by them, for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county, and they may increase or diminish the aggregate valuations of real estate in any town or ward by adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards below the aggregate valuations thereof as made by the assessors. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled for the unexpired term by the appointment of a person of the same political faith as his predecessor at the time of his appointment.

[L. 1896, Ch. 820, § 2, as amended by L. 1904, Ch. 155, § 1.]

Report to supervisors. On or before the fourth day of the annual meeting of the board of supervisors in each year the commissioners shall file with the clerk of such board of supervisors their report of the equalized valuations of real estate, signed by a majority of such commissioners, and the same shall be binding and conclusive on such board of supervisors as an equalization of the assessments of real estate for such year.

[L. 1896, Ch. 820, § 3.]

3

County Law.

§ 16. Correction of assessments, and returning and refunding of illegal taxes. Any such board may correct any manifest clerical or other error in any assessment or returns made

by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount to which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause

[L. 1892, Ch. 686, § 16.]

4.

No fine or imprisonment for nonpayment of tax. Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct; and no fine shall be imposed for such nonpayment, nor shall any person be imprisoned or otherwise punishable on account of nonpayment of any tax, or of any fine imposed for refusal or neglect to pay such tax. This act shall not apply to proceedings supplementary to execution upon judgments recovered for taxes.

[L. 1897, Ch. 766, §§ 1, 2, as amended by L. 1898, Ch. 79, §§ 1, 2.]

HIGHWAY LAW

[723]

HIGHWAY LAW

ARTICLE V.

Highway Moneys; State Aid.

Section 90. *Estimate of expenditures for highways and bridges.*
91. *Duties of town board in respect to estimates; levy of taxes.*
92. *Additional tax.*
93. *Extraordinary repairs of highways and bridges.*
94. *Limitations of amounts to be raised.*
95. *Submission of propositions at town meetings.*
96. *Borrowing money in anticipation of taxes.*
97. *Towns may borrow money for bridge and highway purposes.*
98. *Issue and sale of town bonds.*
99. *Assessment of village property.*
100. *Statement by clerk of board of supervisors.*
101. *Amount of state aid.*
102. *Mileage and assessed valuation.*
103. *Payment and distribution of state money.*
104. *Custody of highway moneys; undertaking of supervisor.*
105. *Expenditures for repair and improvement of highways.*
106. *Expenditures for bridges and other highway purposes.*
107. *Reports of supervisor as to highway moneys.*
108. *Highway accounts; forms and blanks.*
109. *Duty of town clerk.*
110. *Compensation of supervisor and town clerk.*
111. *Additional expenditure for improvement, repair and maintenance of town highways.*

§ 90. Estimate of expenditures for highways and bridges. The town superintendent shall annually, on or before the thirty-first day of October, make a written statement in respect

to the amount of money which should be raised by tax in the town for the ensuing year, beginning on said first day of November, for the purposes therein set forth, which shall be filed with the town clerk. Such statement shall specify:

1. The amount of money necessary to be levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. Such amount shall not be less than an amount which when added to the amount of money to be received from the state, under the provision of section one hundred and one, will equal thirty dollars for each mile of highways within the town, outside the limits of incorporated villages, except that no town having an assessed valuation of three thousand seven hundred and fifty dollars or less per mile outside of incorporated villages shall be required to levy and collect a tax under this subdivision in excess of four dollars on each thousand dollars of assessed valuation.

2. The amount of money necessary to be levied and collected for the repair and construction of bridges, having a span of five feet or more.

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, steam rollers, traction engines, road machines for grading and scraping, tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes.

The amounts specified in such statement shall not exceed the limitations prescribed in section ninety-four. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefor in detail.

§ 91. Duties of town board in respect to estimates; levy of taxes. The town board, at its meeting held on the Thursday succeeding general election day in each year, shall consider the estimates contained in such statement. It may, by a majority vote of the members thereof, approve such statement, or increase or reduce the amount of any of the estimates contained therein, subject to the limitations prescribed in section ninety-

four. The statement, as thus approved, increased or reduced shall be signed in duplicate by a majority of the members of the town board, one of which shall be filed in the office of the town clerk, and the other shall be delivered to the supervisor. The town clerk shall make and transmit a copy of such statement to the commission. The supervisor shall present such statement to the board of supervisors and such board shall cause the amounts contained therein, subject to the limitation requiring a vote of the electors as hereafter provided, to be assessed, levied and collected in such town in the same manner as other town charges, and such amounts shall be expended for the purposes specified in such statement. The warrant for the collection of taxes in such town shall direct the payment of the money so collected to the supervisor of the town, to be held by him and paid out for the purposes specified in such statement, as provided in this chapter.

§ 92. Additional tax. Whenever the town superintendent and the town board shall determine that the sum of one thousand dollars will be insufficient to pay the expenses actually necessary for the removal of obstructions caused by snow and the prevention of such obstructions, and whenever they shall determine that the amounts levied and collected for any of the purposes mentioned in the statement presented to the board of supervisors, as provided in the preceding section, are insufficient to pay the expenses necessarily incurred for any of the purposes therein specified they may cause a vote to be taken by ballot at a biennial town meeting or at a special town meeting duly called therefor, authorizing such additional sum to be raised as they may deem necessary for such purpose, not exceeding one-third of one per centum upon the taxable property of the town as shown by the last assessment-roll thereof.

§ 93. Extraordinary repairs of highways and bridges. If any highway or bridge shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel, or if any bridge be condemned by the commission, as provided in this chapter, the town superintendent shall cause the same to be immediately repaired or rebuilt, with the approval of the town board. Such highway or bridge shall be

so repaired or rebuilt in accordance with the directions or the plans and specifications prepared or approved by the district or county superintendent; except if the bridge to be repaired or rebuilt is one which has been condemned by the commission, as provided in this chapter, the same shall be repaired or rebuilt in accordance with plans and specifications to be prepared or approved by the commission. If the expense of repairing or rebuilding a bridge hereunder shall exceed five hundred dollars, it shall be done under a written contract therefor, which must be approved by the town board. The town clerk shall prepare a statement showing the probable cost of improving, repairing or rebuilding such highway or bridge, which statement shall be signed in duplicate by a majority of the members of the town board, one of which duplicates shall be filed with the town clerk and one be delivered to the supervisor. The town clerk shall make a copy of such statement and transmit the same to the commission. The supervisor shall present such statement to the board of supervisors, who shall cause the amount contained in such statement to be assessed, levied and collected in the same manner as amounts levied and collected for other highway and bridge purposes, as provided by law. The amount so raised shall be paid to the supervisor to be expended for the purposes specified in such statement.

§ 94. Limitations of amounts to be raised. The amounts to be raised by tax upon the vote of a town board, as provided in this article, shall be subject to the following limitations:

1. The amount to be levied and collected in each year for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, shall not be less than the amount prescribed under subdivision one of section ninety.

2. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair and construction of a bridge unless duly authorized by vote of a town meeting.

3. Not more than five hundred dollars shall be levied and collected in any one year in any town for the purchase or repair of stone crushers, steam rollers, traction engines or road machines

for grading and scraping, tools and implements, unless duly authorized by the vote of a town meeting.

4. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair or construction of any highway or bridge which has been damaged or destroyed as provided in section ninety-three or which has been condemned by the commission as provided in this chapter, unless duly authorized by a vote of a town meeting.

§ 95. Submission of propositions at town meetings. A proposition to authorize the levy and collection of an amount greater than that specified in the preceding section for any of the purposes therein mentioned may be submitted upon the written application of twenty-five taxpayers upon the last town assessment-roll or by a majority of the members of the town board, at a biennial town meeting or a special town meeting duly called as provided by law. The provisions of the town law relating to the submission of town propositions at a biennial or special town meeting shall apply to the submission of such propositions. If such proposition be adopted the town board shall include in the estimates contained in the next statement submitted by it to the board of supervisors, as provided in section ninety-one, the amounts authorized to be raised by such proposition for the purposes therein stated, and thereupon such amounts shall be levied and collected, and paid to the supervisor, to be expended by him as directed by such proposition.

§ 96. Borrowing money in anticipation of taxes. The supervisor may, when authorized by the town board, borrow money in anticipation of taxes to be levied and collected, on the credit of the town, and issue certificates of indebtedness therefor in the following cases:

1. When an additional sum is directed to be levied and collected by a vote of a town meeting as provided in section ninety-two.

2. When an amount necessary for the payment of expenses incurred in the improvement, repair and rebuilding of a highway or bridge has been directed to be levied and collected as provided in section ninety-three.

3. When a proposition has been adopted at a town meeting as provided in section ninety-five authorizing the levy and collection

of an amount greater than that specified in section ninety-four for any of the purposes therein mentioned.

Such certificates of indebtedness shall be signed by the supervisor and the town clerk and shall bear interest at a rate not exceeding six per centum for a period not exceeding one year. The amount so borrowed shall be paid out by the supervisor for the purposes for which the taxes, in anticipation of which such certificates were issued, is* to be levied and collected. The principal and interest of such certificates shall be paid by the supervisor immediately upon the collection of the taxes levied for such purposes.

§ 97. Towns may borrow money for bridge and highway purposes. A proposition may be submitted at a regular or special town meeting in the manner provided by the town law, authorizing the town to borrow money upon its bond, or other obligations, to be expended for the following purposes:

1. Constructing, building, repairing or discontinuing any highway or bridge therein, or upon its borders.

2. Repairing or rebuilding any highway or bridge which shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel.

3. Repairing or rebuilding any bridge which has been condemned by the commission, as provided in this chapter.

4. The purchase of stone crushers, steam rollers and traction engines.

The vote upon any such proposition shall be by ballot. If any such proposition shall be adopted, the board of supervisors, upon the application of the town board, shall by resolution authorize the town to issue bonds not exceeding the amount specified in said proposition, which shall be sufficient to refund and pay any temporary loan or certificate of indebtedness, and to provide for the completion of any work authorized. There shall accompany such application a statement signed by a majority of the members of the town board, and certified by the town clerk, containing a copy of the proposition submitted, as above provided, the vote for and against the same, and specifying the amount which it is estimated will be required to be expended, pursuant to such prop-

* So in original.

osition. If the highway or bridge, proposed to be constructed, built, repaired or discontinued, is situated in two or more towns in the same county, the board of supervisors shall, if application be made by each of such towns, apportion the expense thereof among such towns, in such proportion as it shall deem to be just. If the town adopting any such proposition shall contain any portion of the land of the forest reserve, the board of supervisors shall not authorize such town to borrow moneys without the written approval of the forest, fish and game commissioner, except in payment of a debt lawfully incurred by the town.

§ 98. Issue and sale of town bonds. The board of supervisors shall, from time to time, impose upon the taxable property of the town a tax sufficient to pay the principal and interest of such obligations as they shall become due. The supervisors and town clerk shall each keep a record, showing the date and amount of the obligations issued, the time and place of their payment, and the rate of interest thereon. The obligations shall be delivered to the supervisor of the town, who shall dispose of the same for not less than par and apply the proceeds thereof for the purposes for which they were issued. Not more than five hundred dollars of such proceeds shall be expended upon any highway or bridge, except in pursuance of a contract executed by the town superintendent as provided in section forty-eight.

§ 99. Assessment of village property. In any town in which there may be an incorporated village, which forms a separate road district, and wherein the roads and streets are maintained at the expense of such village, all property within such village shall be exempt from the levy and collection of taxes levied in the town, as provided by section ninety-one of this article, for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The assessors of such town shall indicate in a separate column the value of the real and personal property included in such incorporated village.

§ 100. Statement by clerk of board of supervisors. The clerk of the board of supervisors of each county shall, on or before the first day of January of each year, transmit to the state comptroller and the commission a statement, signed and verified by the chairman of the board, and certified by the clerk, which

shall state the name of each town, the assessed valuation of real property, and the assessed valuation of personal property, each separately, in the towns outside incorporated villages, and the amount of tax levied therein for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The towns' valuation of real property to be used in such statement shall be the valuation thereof, as equalized by the boards of supervisors, or other competent authority, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 101. Amount of state aid. There shall be paid by the state to the several towns, in the manner hereinafter provided, an amount based upon the amount of taxes levied therein for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, and to be determined as follows:

1. In towns where the assessed valuation of real and personal property, exclusive of such property in incorporated villages, shall be less than five thousand dollars for each mile of highways in such towns, outside of incorporated villages, an amount equal to the amount of such taxes.

2. In towns where such assessed valuation shall be five thousand dollars or over and less than seven thousand dollars for each mile of such highways, an amount equal to ninety per centum of the amount of such taxes.

3. In towns where such assessed valuation shall be seven thousand dollars or over and less than nine thousand dollars for each mile of such highways, an amount equal to eighty per centum of the amount of such taxes.

4. In towns where such assessed valuation shall be nine thousand dollars or over and less than eleven thousand dollars for each mile of such highways, an amount equal to seventy per centum of the amount of such taxes.

5. In towns where such assessed valuation shall be eleven thousand dollars or over and less than thirteen thousand dollars for each mile of such highways, an amount equal to sixty per centum of the amount of such taxes.

6. In towns where such assessed valuation shall be thirteen thousand dollars or over for each mile of such highways, an amount equal to fifty per centum of such taxes. Provided that no town shall receive from the state in any year, under this section, an amount exceeding an average of twenty-five dollars per mile, for the total mileage of its highways outside of incorporated villages, except that in towns where the assessed valuation of real and personal property therein, exclusive of such property in incorporated villages, averages more than twenty-five thousand dollars for each mile of highways therein outside of such villages, the amount paid hereunder shall not exceed one-tenth of one per centum of such assessed valuation.

§ 102. Mileage and assessed valuation. The mileage of highways in towns to be used in determining the amounts to be paid to such towns under the provisions of this article shall be the tables of mileage heretofore prepared by the state engineer, until the corrected tables of mileage prepared as provided in section fifteen of this chapter are filed. Such tables and all corrections thereof shall be filed with the commission and comptroller. The assessed valuation of real property to be used in determining such amounts shall be the valuation thereof, equalized as provided in section one hundred and forty-one of this chapter, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 103. Payment and distribution of state money. The comptroller shall determine the amount due to the several towns, under the provisions of this article, and shall draw his warrant upon the state treasurer in favor of the county treasurer of each county for the total amount to be paid to the towns in such county, as so determined by him, and shall indicate the amount to be paid to each town. The county treasurer shall pay to the supervisor of each town the amount to which such town is entitled, as determined and indicated by the comptroller. No such payment shall be made until the supervisor has filed in the office of the county treasurer a certified copy of the undertaking given by him, as provided in this article.

§ 104. Custody of highway moneys; undertaking of supervisor. All moneys levied and collected, as provided in this article, all moneys collected as penalties under this chapter, or received from any other source and available for highway, bridge and miscellaneous purposes and all moneys received from the state, as provided in section one hundred and one, shall be paid to the supervisor, who shall be the custodian thereof, and accountable therefor. Before receiving any such moneys the supervisor shall give an undertaking to the town in an amount to be specified by the commission and with such sureties, as shall be approved by the town board, conditioned for the faithful disbursement, safekeeping and accounting of the moneys so received by him. Such undertaking shall be filed in the office of the town clerk and a certified copy thereof shall be filed in the office of the county treasurer before any moneys received from the state shall be paid to him, and also in the office of the commission. In case of a failure of the supervisor to faithfully disburse, safely keep or account for moneys received from the state the commission may bring an action on such bond in the name of the town.

§ 105. Expenditures for repair and improvement of highways. The moneys levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and the moneys received from the state, as provided by section one hundred and one, shall be expended for the repair and improvement of such highways, sluices, culverts and bridges, at such places and in such manner as may be agreed upon by the town board and town superintendent. The town board and the town superintendent shall constitute a board for the purpose of determining the places where and the manner in which such moneys shall be expended. Such agreement shall be written and signed in duplicate by a majority of the members of the board so constituted, and shall be approved by the commission, before the same shall take effect. One of such duplicates shall be filed in the office of the town clerk and one in the office of the district or county superintendent. Such moneys shall be paid out by the supervisor on the written order of the town superintendent in accordance with such written agreement.

§ 106. Expenditures for bridges and other highway

purposes. The moneys levied and collected, or raised by the issue and sale of bonds or certificates of indebtedness in anticipation of taxes, as provided in this article, for purposes other than the repair or improvement of highways, as specified in the preceding section, shall be paid out by the supervisor upon the written order of the town superintendent after audit of the town board. Such audit shall be made on verified accounts presented to the town board at a regular or special meeting called for such purpose by the supervisor, or in his absence, by the town clerk, upon the request of the town superintendent. An account shall not be so audited or paid unless the expenditure be in accordance with the annual estimate of the town superintendent, as approved or modified by the town board, or be authorized by the town board or by a vote of a town meeting, as provided in this article, or be lawfully a charge upon the town. Except as herein otherwise provided the provisions of the town law relating to the audit of town accounts and claims shall apply to accounts and claims against the town arising under this chapter.

§ 107. Reports of supervisor as to highway moneys. The supervisor shall present to the town board at its meeting held in each year, for considering the estimates contained in the statement of the town superintendent, as provided in section ninety-one, a verified report showing:

1. The moneys received from the state, as provided in section one hundred and one during the year ending October thirty-first.

2. The moneys received by him during such year on account of taxes levied and collected and from the issue and sale of bonds and certificates of indebtedness in anticipation of taxes, for highways, bridges, purchase and repair of machinery, tools and implements, the removal of obstructions caused by snow and for miscellaneous purposes.

3. The moneys received by him during such year as penalties recovered pursuant to this chapter, or from any other source and available for highway purposes in his town.

4. The expenditures during such year for the improvement, repair and maintenance of highways, for the maintenance and repair of bridges, for the construction of new bridges, for damages and charges in laying out, altering and discontinuing highways,

for the removal of obstructions caused by snow, for the purchase of machinery, tools and implements, for the rental or hire of stone crushers, steam rollers and traction engines, for town superintendents' salary or compensation and audited expenses, for allowances as fees on account of receiving and disbursing highway moneys, or for other highway purposes.

5. All machinery, tools and implements owned in whole or in part by the town, the present value of each article thereof, and the estimated cost of all necessary repairs thereto, as shown by the annual inventory of the town superintendent.

The form of such report shall be prescribed by the commission. Such report shall be filed in the office of the town clerk within three days after the presentation thereof and shall be open to public inspection during the office hours of such town clerk and a duplicate shall at the same time be mailed to the commission. A certified copy of such report shall also be filed by the supervisor with the clerk of the board of supervisors, who shall cause the same to be printed in the next issue of the annual proceedings of the board of supervisors. The town board shall cause a certified copy of the report to be published in a newspaper published in the town, or if there be none published therein, then in a newspaper published within the county and having the greatest circulation within the town. The expense of such publication, which shall not exceed ten dollars, shall be a town charge. The clerk of the board of supervisors shall transmit three copies of the journal of the proceedings of the board containing such report to the commission and three copies to the comptroller.

§ 108. Highway accounts, forms and blanks. The commission shall prescribe the method of keeping town accounts of moneys received and expended, as provided in this article, for highways, bridges, purchase, leasing, rental or hire and repair of machinery, tools and implements, the removal of obstructions caused by snow, and miscellaneous purposes, which shall be uniform, so far as practicable, throughout the state. Such commission may adopt forms and blanks for keeping such accounts. The commission shall also prescribe the form of order to be made by the town superintendent, upon the supervisor, and the form of the agreement to be entered into by the town board and town superin-

tendent as provided in section one hundred and five. The town superintendent and supervisor shall keep their accounts in the method, and shall use the blanks and forms, prescribed by the commission. All orders and records of accounts shall be filed in the town clerk's office and preserved as a part of the town records.

§ 109. Duty of town clerk. It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

§ 110. Compensation of supervisor and town clerk. The supervisor and town clerk of each town shall receive annually, as compensation for services under this chapter in lieu of all other compensation and fees, an amount to be fixed by the town board. Such compensation shall be a town charge.

§ 111. Additional expenditure for improvement, repair and maintenance of town highways. Upon the written application of twenty-five taxpayers of a town, filed with the town clerk, the electors thereof may, at a regular or special town meeting, vote by ballot upon a proposition for the expenditure of a sum, not exceeding one-third of one per centum of the total taxable property of the town, including incorporated villages, in addition to the sum authorized by this chapter for the improvement, repair and maintenance of town highways in such town. Such proposition shall be submitted in the manner provided by law for the submission of questions or propositions at a town meeting. If such proposition be adopted, the amount specified therein shall be a town charge and shall be levied and collected in the same manner as other town moneys, and when collected shall be paid to the supervisor and expended for the purposes specified in such proposition as provided in this chapter.

VILLAGE LAW

[739]

Village Law

Section 51. *Election of assessors.*
82-a. *Franchises — filing of.*
85. *Officers and duties.*
88. *Board of trustees; powers.*
88. *Subd.* 14. *Fence viewers.*
88. *Subd.* 26. *Poles being marked.*
100. *Fiscal year.*
104. *Assessment-roll.*
105. *Assessors to hear complaints.*
106. *Completion and filing.*
107. *Failure to hold meeting.*
108. *Notice of.*
109. *Certiorari to review assessments.*
114. *Warrant to collector.*
115. *Collection of taxes.*
116. *Return by collector; payment to treasurer.*
117. *Collection of taxes by treasurer.*

§ 1. This chapter shall be known as the Village Law.

* * * * * * * * * *

Village Assessors.

§ 51. Election of assessors. The board of trustees shall act as assessors of the village, or may appoint of their number a committee for that purpose, unless separate assessors are appointed or elected as provided by this section. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees for the election of separate assessors, it shall submit to the next annual election a proposition therefor, and if such proposition be adopted, shall appoint three persons to be assessors of such village for the terms of one, two and three years respectively, and thereafter at each annual election, one assessor shall be elected for a full term of three years, unless said petition shall be for the election of one assessor, and such proposition is adopted, in which case, the board of trustees shall appoint one person to be assessor of such village until the next annual

election, at which election and each annual election thereafter, one assessor shall be elected for the term of one year. In a village of the first or second class, which now has no separate assessors, the board of trustees may, by resolution, direct that three assessors be elected at the next annual election and they shall be elected accordingly for the terms of one, two and three years respectively. At each annual election thereafter one assessor shall be elected for a full term of three years. A village having separate assessors when this act took effect, either elective or appointive, may continue to elect or appoint assessors until such village shall decide by a proposition submitted at an annual election to have the board of trustees, or a committee thereof, act as assessors. If twenty-five electors qualified to vote upon a proposition, shall present a petition to the board of trustees to abolish separate assessors, it shall submit such proposition to the next annual election to which it is entitled to be submitted under this act, and if adopted no assessors shall be elected or appointed, except that such village shall continue to elect or appoint assessors whose terms of office shall expire with the term of the assessor then in office having the longest term to serve, after which time, the trustees or committee therefrom, shall act as assessors.

[L. 1897, Ch. 414, § 51, as amended by L. 1907, Ch. 82, § 1.]

§ 82-a. Franchises; filing; duty of clerk. Duplicate originals of every resolution, certificate or other instrument whereby a village, or any board or officer thereof, grants a franchise, including a privilege or consent of any kind, to a public service corporation shall be executed and deposited with the village clerk; and such franchise shall not be operative for any purpose until so executed and deposited. The village clerk, upon receiving the same, shall file one such duplicate in his office with the records and papers of the village and shall immediately cause the other to be filed in the office of the clerk of the county in which the village is situated.

[Added by L. 1906, Ch. 397, § 1.]

Village Officers.

§ 85. Compensation and duties of village officers not otherwise prescribed. The president and trustees, and

the fire, water, light, sewer and cemetery commissioners shall serve without compensation, but the members of the board of trustees shall be entitled to the compensation fixed by law for inspectors of election when acting as such, and to the same compensation as town assessors for each day actually and necessarily spent by them in making the village assessment. The board of trustees may fix the compensation and further declare the powers and duties of all other village officers or boards, and may require any officer or board of the village to furnish reports, estimates or other information relating to any matter within his or its jurisdiction.

[L. 1897, Ch. 414, § 85.]

Board of Trustees; Powers.

§ 88. General powers of the board of trustees. The board of trustees of a village:

Fence Viewers.

14. To act as fence viewers. Possesses concurrent jurisdiction with town fence viewers and has all their powers with respect to division fences within the village.

[L. 1897, Ch. 414, § 88, Subd. 14.]

Marking Poles.

26. Marking of poles. May require all telephone, telegraph, electric light and electric power poles where the same are located upon a public highway within the limits of said village, to be marked with the name or initials of the owner or owners of the poles, in such distinct and legible letters and characters, and in such manner as they may prescribe.

[Added by L. 1908, Ch. 301, § 1.]

Fiscal Year.

§ 100. Fiscal year. The fiscal year begins on the first day of March, and ends on the last day of February. No expenditures shall be made, nor indebtedness incurred, by the village, during the month of March except for current expenses. The term

"assessors," as used in this article, includes the board of trustees of a village which has no separate board of assessors.

[L. 1897, Ch. 414, § 100.]

Assessment-roll.

§ 104. Annual assessment-roll. The assessors of a village shall, on or before the first Tuesday of June, if a village of the first or second class, and on or before the first Tuesday of May, if a village of the third or fourth class, prepare an assessment-roll of the persons and property taxable within the village in the same manner and form as is required by law for the preparation of a town assessment-roll. They shall also enter on such roll the names of all persons liable to a poll tax. The assessors of a village of the third or fourth class, included wholly within a town, and in any village wholly within a town where no assessors are elected or appointed, in such village the trustees acting as assessors, may, and upon the adoption of a proposition therefor at an annual election, shall adopt the assessment-roll of the town of the last preceding year as the basis of their assessment, so far as practicable. If such town roll be adopted the assessors shall copy therefrom a description of all real property of the village and the value thereof as the same appears thereon; also all personal property and the value thereof assessed on such town roll to residents of the village, or to corporations taxable therefor therein, together with the names of the persons or corporations, respectively, to which such real or personal property is or should be assessed. Where the town assessment-roll is adopted and the valuation of any taxable property can not be ascertained therefrom, or where the value of such property shall have increased or diminished since the last assessment-roll of the town was completed, or an error, mistake or omission on the part of the town assessors shall have been made in the description or valuation of taxable property, the assessors shall ascertain the true value of the property to be taxed from the best evidence available.

[L. 1897, Ch. 414, § 104, as amended by L. 1905, Ch. 300, § 1.]

Assessors to Hear Complaints.

§ 105. Meeting of assessors to hear complaints. The assessors shall, in a village of the first or second class, at least one week before the first Tuesday in June in each year, and in a village of the third or fourth class, at least one week before the first Tuesday in May in each year, cause a notice to be published in each newspaper published in the village, and posted in at least five conspicuous public places in the village, that on such first Tuesday in May or June, as the case may be, at a specified place and during four consecutive hours to be named, they will meet for the purpose of completing the assessment-roll, and of hearing and determining complaints in relation thereto, and they may adjourn such meeting from day to day, not later than Saturday then next succeeding. A copy of such assessment-roll shall be deposited with the village clerk at least five days prior to such first Tuesday in May or June, as the case may be, and shall be open for inspection by the inhabitants and taxpayers of such village at all times during business hours of such days. Village assessors possess all the powers and are subject to all the duties of town assessors in hearing and determining complaints as to assessments. If the village is one in which the assessment-roll is required to be prepared by copying from the assessment-roll of the town, the assessors at such meeting shall not hear any complaint as to a valuation which has not been changed, except upon proof of a change in the property or in the ownership or valuation since the town assessment was completed.

[L. 1897, Ch. 414, § 105, as amended by L. 1907, Ch. 158, § 1.]

Completion of Assessment-roll.

§ 106. Completion and verification of assessment-roll. When the assessors, or a majority of them, shall have completed the village assessment-roll, they shall severally make, subscribe and attach to such roll, an oath, in substantially the same form as is required of town assessors by the tax law, if such roll was originally prepared by them; or, if such roll was prepared by copying from the assessment-roll of the town, an oath, to the effect that such roll contains, to the best of their knowledge and belief,

a true statement, of the property, persons and corporations liable to assessment and taxation within the village, as the same appears upon the assessment-roll of the town in which the village is situated, and if in making such assessment the valuation of any property has been changed, or any new or additional assessment has been made, that in changing such valuation or in making such new or additional assessment, they have estimated the value of the real estate at the sums which a majority of the assessors have decided to be the full value thereof, and that the personal property so assessed is assessed at the full value thereof, according to their best knowledge and belief. The roll as so completed and verified shall be filed with the village clerk, on or before the second Tuesday in June in villages of the first or second class, and on or before the second Tuesday in May in villages of the third or fourth class.

[L. 1897, Ch. 414, § 106.]

Failure of Assessors to Hold Meeting.

§ 107. Failure to hold meeting. If the meeting for completing the village assessment-roll and hearing complaints in relation thereto is not held on the first Tuesday in May, or June, as the case may be, each of the assessors shall forfeit to the village ten dollars, and they shall, by resolution, fix another time therefor, and give notice thereof at least ten days prior thereto by publication thereof in the same manner as for the first meeting, and by posting copies thereof in at least five conspicuous places in the village. The assessors shall meet accordingly at the time and place appointed, shall hear complaints, complete the assessment-roll, and file the same on or before the fourth day after such meeting, in the same manner as near as may be as if their annual meeting had been held as required by law. If the completed assessment-roll shall not be so filed on or before the fourth day after the meeting for completing the same and hearing complaints in relation thereto, in either case the assessment shall not on that account be invalid, but such roll shall be filed in like manner as soon as may be thereafter and each assessor shall forfeit to the village five dollars for each day of such neglect.

[L. 1897, Ch. 414, § 107.]

Notice of Completion of Assessment-roll.

§ 108. Notice of completion of annual assessment-roll. Upon completing and filing the annual assessment-roll, and on or before the second Tuesday of June in the village of the first or second class, and on or before the second Tuesday in May in villages of the third and fourth class the assessors shall cause notice thereof to be published at least once in the official paper, if any, and copies of such notice posted in not less than five public places in the village, specifying the date of filing, and that the same will remain on file with the clerk subject to public inspection for fifteen days after the date of such notice.

[L. 1897, Ch. 414, § 108.]

Certiorari to Review Assessments.

§ 109. Certiorari to review assessment. An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

[L. 1897, Ch. 414, § 109.]

Warrant to Collector.

§ 114. Warrant to collector. Upon the completion of a tax levy the clerk shall deliver to the collector one of the duplicate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

[L. 1897, Ch. 414, § 114.]

Collection of Taxes by Collector.

§ 115. Collection of taxes by collector. Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more than twenty days after the publication and posting thereof, he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. At least seven days before the first date fixed in such notice, the collector shall serve a copy thereof upon each corporation named in or subject to taxation upon the assessment-roll, and whose principal office is not in the village, by delivering such copy to a person designated by the corporation for that purpose by a written designation filed with the village clerk, or to any person in the village acting as the agent or representative in any capacity of such corporation. If there is no such designated person or agent in the village, service of such notice upon the corporation shall not be required. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with five per centum, for the fees of the collector. If a notice is not served upon a corporation as herein required, the collector shall only be entitled to one per centum as his fees upon the taxes assessed against it. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also so far as consistent with this chapter, apply to the collection of village taxes.

[L. 1897, Ch. 414, § 115.]

Return of Collector; Payment of Taxes to Treasurer.

§ 116. Return of collector; payment of taxes to treasurer. The collector shall pay all taxes received by him, as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the

roll and warrant to the clerk and make and file with him a return in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increase may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section so far as practicable apply to a village in which the taxes are collected by the treasurer.

[L. 1897, Ch. 414, § 116.]

Collection of Taxes by Treasurer.

§ 117. Collection of taxes by treasurer. In a village which has no collector, the tax roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax roll and warrant, the extension of the time for the collection of taxes, and the return of such tax roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear

interest at the rate of twelve per centum per annum, until the return of the tax roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.

L. 1897, Ch. 414, § 117.]

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